

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals  
(may include minor formatting differences from printed original)

STATE OF MAINE  
119TH LEGISLATURE

FIRST REGULAR SESSION

BILL SUMMARIES  
JOINT STANDING COMMITTEE  
ON  
TAXATION

AUGUST 1999

*Staff:*

*Julie S. Jones, Legislative Analyst*

*Office of Fiscal and Program Review  
5 State House Station  
Augusta, ME 04333-0005  
(207)287-1635*

*MEMBERS:*

*Sen. Richard P. Ruhlin, Chair  
Sen. Beverly C. Daggett  
Sen. S. Peter Mills*

*Rep. Kenneth T. Gagnon, Chair  
Rep. Bonnie Green  
Rep. Thomas M. Davidson  
Rep. Patrick Colwell  
Rep. Stephen S. Stanley  
Rep. David G. Lemoine  
Rep. Kenneth F. Lemont  
Rep. Eleanor M. Murphy  
Rep. John T. Buck  
Rep. Peter E. Cianchette*



MAINE STATE LEGISLATURE  
Office of Fiscal and Program Review  
5 State House Station  
Augusta Maine 04333-0005  
TEL: (207) 287-1635  
FAX: (207) 287-6469

MEMORANDUM

To: Members, Joint Standing Committee on Taxation  
From: Julie S. Jones, Legislative Analyst  
Date: August, 1999  
Re: Bill Summaries, 119th Legislature, 1st Regular Session

Enclosed please find a summary of all bills, resolves, joint study orders, joint resolutions and Constitutional resolutions that were considered by the Joint Standing Committee on Taxation during the 1st Regular Session of the 119th Legislature. The summary describes each bill or order and relevant amendments as well as the final action. Also included is a statistical summary of bill activity by the committee. Please note the effective date for all non-emergency legislation enacted in the 1st Regular Session (unless a later date is specified in a particular law) is September 18, 1999. Joint orders are effective when passed.

The document is organized for convenient reference to information on bills handled by the committee this session. It is organized by bill (LD) number and two indices are located at the back of the document that group bills by subject and by LD number. Final action on each bill is noted to the right of the bill title. The abbreviations used for various categories of final action are as follows:

*CARRIED OVER .....Bill carried over to Second Regular Session*  
*CON RES XXX ..... Chapter # of Constitutional Resolution passed by both Houses*  
*CONF CMTE UNABLE TO AGREE ..... Committee of Conference unable to agree; bill died*  
*DIED BETWEEN BODIES ..... House & Senate disagree; bill died*  
*DIED IN CONCURRENCE ..... One body accepts ONTP report; the other indefinitely postpones the bill*  
*DIED ON ADJOURNMENT ..... Action incomplete when session ended; bill died*  
*EMERGENCY ..... Enacted law takes effect sooner than 90 days*  
*FAILED EMERGENCY ENACTMENT/FINAL PASSAGE ..... Emergency bill failed to get 2/3 vote*  
*FAILED ENACTMENT/FINAL PASSAGE ..... Bill failed to get majority vote*  
*FAILED MANDATE ENACTMENT ..... Bill imposing local mandate failed to get 2/3 vote*  
*NOT PROPERLY BEFORE THE BODY ..... Ruled out of order by the presiding officers; bill died*  
*INDEF PP ..... Bill Indefinitely Postponed*  
*ONTP ..... Ought Not To Pass report accepted*  
*OTP ND ..... Committee report Ought To Pass In New Draft*  
*OTP ND/NT ..... Committee report Ought To Pass In New Draft/New Title*  
*P&S XXX ..... Chapter # of enacted Private & Special Law*  
*PUBLIC XXX ..... Chapter # of enacted Public Law*  
*RESOLVE XXX ..... Chapter # of finally passed Resolve*  
*UNSIGNED ..... Bill held by Governor*  
*VETO SUSTAINED ..... Legislature failed to override Governor's Veto*  
*READ AND PASSED ..... Joint Order passed by the House and Senate*  
*PASSED AS AMENDED ..... Joint Order passed as amended by the House and Senate*

A complete summary of bills for all committees will be available in the very near future. Copies will be on file in the Law and Legislative Reference Library and Senate and House offices. You will also soon be able to access these bill summaries from our website.

I hope you find this information useful. If you have any questions or suggestions, please do not hesitate to contact this office.

Best wishes for an enjoyable summer.

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SKOGLUND	ONTP	

LD 926 proposed to exempt watercraft that are not used during the year from the excise tax on watercraft. See also LD 1845.

**LD 927                      An Act to Establish Property Tax Relief for the State's Senior Citizens                      ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SCHNEIDER MILLS	ONTP	

LD 927 proposed to freeze property taxes on homesteads of a permanent resident of the state who is 65 years of age or older and when any adults living on the property, other than the property owner's spouse, are 65 years of age.

**LD 928                      An Act to Allow Sales Tax Collectors to Keep a Portion of Revenue Collected for the State                      ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
LEMONT	ONTP	

LD 928 proposed to allow a retailer to retain a fee for collecting sales tax. The fee permitted would have been \$10 for a retailer that collects \$500 sales tax revenue or less per month and \$25 for a retailer who collects more than \$500 sales tax revenue per month.

**LD 934                      An Act to Prohibit Tax Revenues from Being Diverted from the Unorganized Territories                      ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
JOY	ONTP	

LD 934 proposed to prohibit property tax revenues from unorganized territories from being diverted to other uses without request of the Legislature and approval of 2/3 of the voters in the unorganized territories.

**LD 935                      An Act to Set Penalties for the Late Filing of the Tree Growth Tax Reimbursement                      ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
STEDMAN	ONTP	

LD 935 proposed to impose a penalty for late filers for tree growth property tax reimbursement of 1% of the reimbursement for each day that the claim is overdue rather than barring reimbursement completely. See also LD 1224.