

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
119TH LEGISLATURE

FIRST REGULAR SESSION

BILL SUMMARIES  
JOINT STANDING COMMITTEE  
ON  
TAXATION

AUGUST 1999

*Staff:*

*Julie S. Jones, Legislative Analyst*

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**MEMBERS:**

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Sen. Beverly C. Daggett  
Sen. S. Peter Mills*

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Rep. Peter E. Cianchette*



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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.

**LD 1045**                      **An Act to Increase the State Income Tax Brackets to Match the Federal Income Tax Brackets**                      **ONTP**

<u>Sponsor(s)</u> POVICH		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1045 proposed to change the state individual income tax brackets to the 1999 federal income tax brackets and retain the current state rate structure. See also LD 2143.

**LD 1061**                      **An Act to Improve Access to Prescription Drugs for the Elderly**                      **ONTP**

<u>Sponsor(s)</u> BENOIT		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1061 proposed to extend income eligibility for the elderly low-cost drug program by allowing persons whose income exceeds the limits by up to 30% and 40% to pay copayments of 30% and 40%, respectively.

Bills relating to the elderly low cost drug program were heard jointly with the Joint Standing Committee on Health and Human Services. Please see bills indexed for that Committee.

See also the “Part 2” budget bill, PL 1999, chapter 401, Part KKK.

**LD 1062**                      **An Act to Reduce the Excise Tax on the Resale of Program Cars in the Same Year**                      **ONTP**

<u>Sponsor(s)</u> MACKINNON		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1062 proposed to determine the excise tax for the resale of a program car within the car’s first registration year based on the resale price.

**LD 1063**                      **An Act to Create Quality Child Care Investment Incentives**                      **INDEF PP**

<u>Sponsor(s)</u> LONGLEY ROWE		<u>Committee Report</u> OTP-AM		<u>Amendments Adopted</u>
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LD 1063 proposed to increase the employer and parent child care income tax credit amounts if the child care expenditures are made for services that are quality child care as defined by rules to be adopted by the Department of Human Services. The bill also proposed to establish a new income tax credit for investments in the creation of quality day care services.