

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

*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*



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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 OVERBill 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.

This bill was considered to be improperly presented because it is a bill to raise revenue with Senate sponsorship. Identical language with House sponsorship was introduced and carried over to the Second Regular Session. See LD 2024.

LD 1174 **An Act to Revise the Business Equipment Property Tax Reimbursement Program** **ONTP**

<u>Sponsor(s)</u> TRIPP		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1174 proposed to limit reimbursement for personal property taxes on eligible business equipment (the BETR program) to 75% of taxes paid for property first placed in service after April 1, 1999. The bill also proposed to require the State Tax Assessor to establish a waiting list for payment of eligible claims if eligible claims exceed appropriations and to restore eligibility for reimbursement for cable television companies.

LD 1177 **An Act to Amend the Property Tax Exemption for Hospitals** **ONTP**

<u>Sponsor(s)</u> DUDLEY MILLS		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1177 proposed to eliminate the property tax exemption for property leased by a hospital, health maintenance organization or blood bank.

LD 1196 **An Act to Clarify the Amount of Meals and Lodging Tax Applicable When an Establishment Has Take-out and On-premise Food** **ONTP**

<u>Sponsor(s)</u> HARRIMAN		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1196 proposed to reduce to 5 1/2% the sales tax on the sale of prepared food for take out at an establishment licensed to serve liquor if the food is sold in an area separate from the area where liquor is being served.

LD 1199 **An Act to Tax Docking Fees for Pleasure Boats Greater than 19 Feet in Length** **NOT PROPERLY BEFORE BODY**

<u>Sponsor(s)</u> NUTTING J GAGNON		<u>Committee Report</u> ONTP MAJ OTP-AM MIN		<u>Amendments Adopted</u>
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LD 1199 proposed to subject docking fees imposed on owners of recreational watercraft to the sales tax. The bill was ruled “not properly before the body” as a revenue measure with a Senate sponsor.