

# 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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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 1224**

**An Act Relating to Tree Growth Reimbursement**

**P & S 32  
EMERGENCY**

Sponsor(s)  
STEDMAN  
MILLS

Committee Report  
OTP-AM

Amendments Adopted  
H-389  
S-256 GOLDTHWAIT

LD 1224 proposed to authorize the reimbursement to the Town of Cornville for its 1997 tree growth tax reimbursement denied as a result of the town’s failure to file its annual return to the State Tax Assessor by the required deadline.

**Committee Amendment “A” (H-389)** replaced the original bill and proposed to provide reimbursement for all municipalities that were ineligible for tree growth tax reimbursement for program years 1997 and 1998 because they failed to file the municipal valuation return on time. The amendment requires that the reimbursement be reduced for each day that the municipal valuation return was late. Payment must be made from any surplus available in the appropriation for tree growth tax reimbursement for fiscal year 1998-99.

**Senate Amendment "A" to Committee Amendment "A" (S-256)** proposed to make a technical correction to the committee amendment.

*Enacted law summary*  
Private and Special Law 1999, chapter 32 provides reimbursement for all municipalities that were ineligible for tree growth tax reimbursement for program years 1997 and 1998 because they failed to file the municipal valuation return on time. Reimbursement is reduced for each day that the municipal valuation return was late. Payment must be made from any surplus available in the appropriation for tree growth tax reimbursement for fiscal year 1998-99. Chapter 32 was enacted as an emergency measure effective June 9,1999.

**LD 1247**

**An Act to Extend the Homestead Tax Exemption to the Passamaquoddy and Penobscot Communities**

**ONTP**

Sponsor(s)  
SOCTOMAH

Committee Report  
ONTP

Amendments Adopted

LD 1247 proposed to provide state payments to the Passamaquoddy reservation communities at Pleasant Point and Indian Township and the Penobscot Nation comparable to the amount that could have been claimed as reimbursement for homestead property tax exemptions if the homesteads were individually owned and based upon the number of homes occupied as permanent residences in each community.

**LD 1249**

**An Act to Eliminate the Lodging Tax on Long-term Rentals**

**DIED BETWEEN  
BODIES**

Sponsor(s)  
COWGER  
KILKELLY

Committee Report  
OTP-AM MAJ  
ONTP MIN

Amendments Adopted

LD 1249 proposed to expand the sales tax exemption for long-term lodging to include rentals by persons who maintain another primary residence and who are not renting in connection with employment or education.