

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
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MEMBERS:

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

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Rep. Thomas M. Davidson
Rep. Patrick Colwell
Rep. Stephen S. Stanley
Rep. David G. Lemoine
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Rep. Eleanor M. Murphy
Rep. John T. Buck
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 1252

An Act to Explain the Check-off Box on Maine Tax Returns for Campaign Financing

ONTP

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

LD 1252 proposed to require that state income tax forms contain an explanation of the Maine Clean Election Fund and the uses of taxpayer contributions to that fund.

LD 1266

RESOLUTION, Proposing an Amendment to the Constitution of Maine to Promote Historic and Scenic Preservation

CON RES 2

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
AMERO	OTP-AM	S-96

LD 1266 proposed to amend the Constitution of Maine to allow the Legislature to enact a law allowing municipalities to reduce property taxes on property dedicated to historic preservation or preservation of scenic easements.

Committee Amendment "A" added a fiscal note.

Enacted law Summary

Constitutional Resolution 1999, chapter 2 sends to referendum a proposal to amend the Constitution of Maine to allow the Legislature to enact a law allowing municipalities to reduce property taxes on property dedicated to historic preservation or preservation of scenic easements.

LD 1268

An Act to Provide Equal Treatment in the Taxation of Public Pensions

**VETO
SUSTAINED**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
DAGGETT	OTP-AM MAJ	S-348
GAGNON	OTP-AM MIN	

LD 1268 proposed to provide a income tax exemption for state and federal pensions comparable to the federal exclusion of social security benefits.

Committee Amendment "A" (S-348) proposed to replace the bill and provide an income tax deduction for up to \$6,000 of state, federal and military retirement pension benefits per recipient. The amendment provided that social security benefits be taxed to the same extent that those benefits are taxed under federal income tax laws.

This bill was enacted in both the Senate and the House of Representatives, but was vetoed by the Governor, and the veto was sustained. Joint Order, S.P. 860, directed the Joint Standing Committee on Taxation to study and report to the Senate in the Second Regular Session of the 119th Legislature a bill on the issue of pension equity.