

# 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. 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 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.