

# 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. 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.

Public Law 1999, chapter 499 provides a sales tax exemption for incorporated, nonprofit child abuse and neglect councils and statewide child advocacy organizations that are members of the Medicaid Advisory Committee.

**LD 1380**                      **An Act Providing a Tax Credit for Private School Tuition**                      **ONTP**

<u>Sponsor(s)</u> MACK		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1380 proposed an income tax credit equal to 50% of the cost of private elementary and secondary tuition. The credit would be limited to 50% of the statewide allowable tuition for a public school.

**LD 1384**                      **An Act to Promote the Sale of Traditional Passamaquoddy Crafts**                      **DIED BETWEEN BODIES**

<u>Sponsor(s)</u> SOCTOMAH		<u>Committee Report</u> OTP-AM    MAJ ONTP        MIN		<u>Amendments Adopted</u>
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LD 1384 proposed to provide that sales of traditional craft products made by a member of the Passamaquoddy Tribe and materials purchased to create those craft items are exempt from sales and use tax.

**LD 1388**                      **An Act to Amend the Sales and Use Tax Law Regarding the Food Service and Lodging Industries**                      **ONTP**

<u>Sponsor(s)</u> COWGER KILKELLY		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1388 proposed a sales tax exemption for sales of:

1. Tangible personal property used in cooking or preparing drinks, meals, food or food products by a person in the food service industry, and
2. Machinery and equipment used by a person in the food service or lodging industry.

**LD 1410**                      **An Act Clarifying the Tax Treatment of Prepaid Calling Arrangements**                      **ONTP**

<u>Sponsor(s)</u> CAREY		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1410 proposed to require that prepaid telephone calling arrangements be subject to sales tax at the point of purchase rather than at the point of use, if the prepaid service is purchased at a vendor located in this State or when the purchaser's shipping or billing address is in this State.

See also LD 1130.