

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

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Rep. Thomas M. Davidson
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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 1425 **An Act to Encourage Jobs and Opportunities in Municipalities with Low Average Income and High Property Taxes** **ONTP**

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

LD 1425 proposed to permit a corporate income tax credit equal to the tax that would otherwise be due for the first 3 years of business operations of a taxpayer in a municipality with an equalized property tax mill rate greater than 150% of the statewide average equalized property tax rate and a median household income that is 90% or less of the statewide median household income. The credit would be restricted to taxpayers who did not relocate from another municipality in the State.

LD 1426 **An Act to Reform the Property Tax Laws for Certain Exempt Properties** **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MENDROS DAVIS P	ONTP	

LD 1426 is a concept draft that proposed to require the State to reimburse a municipality equitably for property tax revenue lost due to statutory exemptions including 100% reimbursement for property conveyed to the State after the effective date of the bill. The bill proposed to allow municipalities to charge nonreligious exempt institutions or organizations up to 20% of the property tax revenue lost due to the institution's or organization's property tax exemption and to provide a property tax exemption for the primary residence of a Maine resident 70 years of age or older.

LD 1441 **An Act to Reimburse the Town of Wallagrass for Property under the Maine Tree Growth Tax Law** **ONTP**

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

LD 1441 proposed to provide reimbursement for the Town of Wallagrass under the Maine Tree Growth Tax Law for the 1996 and 1997 program years. (See LD 1224, Private and Special Law 1999, chapter 32.)

LD 1442 **An Act to Provide a State Income Tax Credit for Individual Contributions Made to Maine Charitable Organizations** **ONTP**

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

LD 1442 proposed an income tax credit of up to \$250 for contributions made to nonprofit charitable and benevolent institutions incorporated in the State as an alternative to an itemized income tax deduction for charitable contributions.