

# MAINE STATE LEGISLATURE

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**STATE OF MAINE  
119TH LEGISLATURE**

**FIRST REGULAR SESSION**

**BILL SUMMARIES  
JOINT STANDING COMMITTEE  
ON  
TAXATION**

**AUGUST 1999**

**MEMBERS:**

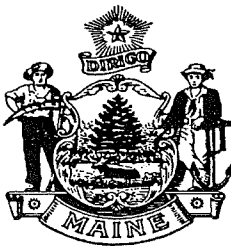
*Sen. Richard P. Ruhlin, Chair  
Sen. Beverly C. Daggett  
Sen. S. Peter Mills*

*Rep. Kenneth T. Gagnon, Chair  
Rep. Bonnie Green  
Rep. Thomas M. Davidson  
Rep. Patrick Colwell  
Rep. Stephen S. Stanley  
Rep. David G. Lemoine  
Rep. Kenneth F. Lemont  
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 1452****An Act to Allocate the State Tax Windfall on the Sale of Generation-related Assets to the Reduction of Stranded Costs Otherwise Paid by Ratepayers****ONTP**Sponsor(s)  
O'NEALCommittee Report  
ONTPAmendments Adopted

LD 1452 proposed to dedicate corporate income tax revenues attributable to the mandated sale of utility-owned electric generating assets to reduce the amount of stranded costs and provide further savings to electric consumers. See also LD 1500 under the summaries for the Joint Standing Committee on Utilities.

**LD 1475****An Act to Clarify the Tree Growth Tax Law****CARRIED OVER**Sponsor(s)  
PINGREE  
GAGNONCommittee ReportAmendments Adopted

LD 1475 proposed requiring landowners who own more than 100,000 acres of land in the State to harvest at or below a sustainable level on their forest land taxed under the Maine Tree Growth Tax Law. It proposed requiring the Department of Conservation to adopt rules to establish a procedure for determining landowner compliance. This bill was originally referred to the Joint Standing Committee on Taxation. (See bill summaries under that committee for a summary of proposed Committee Amendment "A" S-235) This bill was re-referred to the Joint Standing Committee on Agriculture, Conservation and Forestry on June 3rd and was carried over to the Second Regular Session.

**LD 1479****An Act to Amend the Sales Tax Exemption for Prosthetic Devices****INDEF PP**Sponsor(s)  
MILLSCommittee Report  
OTP-AMAmendments Adopted

LD 1479 proposed to amend the sales tax exemption for prosthetic devices to include adaptive equipment and assistive technologies and the labor and materials necessary to adapt a vehicle or home to accommodate a person's functional limitations.

**Committee Amendment "A" (S-294)** proposed to amend the bill to remove coverage of adaptations to vehicles and structures.

**Senate Amendment "A" to Committee Amendment "A" (S-299)** proposed to clarify that the exemption applies to physical disabilities.

**LD 1484****An Act to Conform the Maine Tax Laws for 1998 With the United States Internal Revenue Code****PUBLIC 520  
EMERGENCY**