

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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Sen. Beverly C. Daggett
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 OVERBill 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.

Sponsor(s)
GREEN

Committee Report
OTP-AM

Amendments Adopted
H-387
S-442 RUHLIN

LD 1484 proposed to conform the Maine income, estate and mining excise tax laws with the federal tax laws as of December 31, 1998 for tax years beginning on or after January 1, 1998.

Committee Amendment "A" (H-387) added a fiscal note to the bill.

Senate Amendment "C" (S-442) proposed to delay until 2002 Maine income tax conformity for health insurance deductions for self-employed individuals.

Enacted law summary

Public Law 1999, chapter 520 provides conformity with the federal Internal Revenue Code as of December 31, 1998 for Maine income, estate and mining excise tax laws for tax years beginning on or after January 1, 1998 with the exception of the deduction for health insurance for self-insured individuals which is not conformed until 2002. Chapter 520 was an emergency measure and took effect June 17, 1999.

LD 1490

An Act to Repeal All State Inheritance Taxes

ONTP

Sponsor(s)
WATERHOUSE

Committee Report
ONTP

Amendments Adopted

LD 1490 proposed to repeal the estate tax.

LD 1494

An Act to Ensure the Documentation of the Transfer of Ownership of Mobile and Modular Construction Homes

PUBLIC 427

Sponsor(s)
SAVAGE C

Committee Report
OTP-AM

Amendments Adopted
H-678

LD 1494 proposed to require that the owner of a mobile home or modular construction home that is situated on property that is not owned by the mobile home or modular construction home owner who transfers that home must file a form prepared by the Bureau of Revenue Services and a real estate transfer tax declaration of value with the register of deeds in the county where the home is located. The bill also proposed to require that a transfer of a mobile home or modular construction home be subject to the real estate transfer tax unless it is transferred to a dealer or from a dealer or is uninhabitable.

Committee Amendment "A" (H-678) replaced the bill. It proposed to provide authority to municipal officers to enact an ordinance to ensure that the municipal assessor is notified when a mobile home or modular construction home is transferred and the transferor does not own the land on which the home is located.

Enacted law summary

Public Law 1999, chapter 427 provided authority to municipal officers to enact an ordinance to ensure that the municipal assessor is notified when a mobile home or modular construction home is transferred and the transferor does not own the land on which the home is located.