

MAINE STATE LEGISLATURE

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**STATE OF MAINE
119TH LEGISLATURE**

SECOND REGULAR SESSION

**BILL SUMMARIES
JOINT STANDING COMMITTEE
ON
TAXATION**

JULY 2000

Staff:

Julie S. Jones, Legislative Analyst

**Office of Fiscal and Program Review
5 State House Station
Augusta, ME 04333-0005
(207) 287-1635**

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MAINE STATE LEGISLATURE
 OFFICE OF FISCAL AND PROGRAM REVIEW

5 STATE HOUSE STATION
 AUGUSTA, MAINE 04333-0005
 Telephone: (207) 287-1635
 FAX: (207) 287-6469

TO: Members, Joint Standing Committee on Taxation
 FROM: Julie Jones, Legislative Analyst
 DATE: July, 2000
 RE: **BILL SUMMARIES, 119th LEGISLATURE, 2nd 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 2nd 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 2nd Regular Session (unless a later date is specified in a particular law) is August 11, 2000. 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:

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 amendment 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 1122

An Act to Return a Percentage of the Meals and Lodging Tax to the Municipality in Which Those Taxes were Levied

ONTP

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| LEMOINE | ONTP | |

LD 1122 was carried over from the First Regular Session. The bill proposed to return 10% of the sales taxes collected for liquor sold in on-premises establishments, meals and lodging to the municipalities where those taxes were collected.

LD 1587

An Act to Allow the Surviving Veteran Spouse of a Veteran to Continue to Receive the Property Tax Exemption

INDEF PP

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| PIEH KILKELLY | OTP-AM | |

LD 1587 was carried over from the First Regular Session. The bill proposed to expand property tax exemptions for veterans to permit a widower to claim an exemption as a surviving spouse and to permit an eligible surviving spouse of a veteran who is also an eligible veteran to claim one property tax exemption as a veteran and a second exemption as a surviving spouse.

LD 1594

An Act to Promote Equity Among Health Care Clinics

INDEF PP

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| ABROMSON MAYO | OTP-AM | |

LD 1594 was carried over from the First Regular Session. The bill proposed to expand the sales tax exemption for rural health clinics to include all incorporated nonprofit health clinics.

LD 1824

An Act to Encourage Equity Equivalent Loans or Investments in Nonprofit Community Economic Development Organizations

INDEF PP

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| HARRIMAN | OTP-AM | |

LD 1824 was carried over from the First Regular Session. The bill proposed to provide a deduction from income for purposes of the franchise tax on financial institutions. The deduction would be equal to the difference between the income earned on an equity equivalent loan to a nonprofit community development financial organization and the income that would have been earned on a market rate loan.