

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

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
5 State House Station
Augusta, ME 04333-0005
(207)287-1635*

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*



MAINE STATE LEGISLATURE
Office of Fiscal and Program Review
5 State House Station
Augusta Maine 04333-0005
TEL: (207) 287-1635
FAX: (207) 287-6469

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.

3. The transfer to GPA would not include funds dedicated to municipal revenue sharing;
4. That the tax rate could not be lowered if the tax rate was 5% or lower or if GPA provided 51% or less of the State's kindergarten, elementary and secondary school actual operating and program costs and debt service; and
5. That any funds transferred to the Maine Rainy Day Fund under the law for the fiscal year ending June 30, 2000 be transferred to GPA.

This bill was jointly referred to the Joint Standing Committee on Taxation and the Joint Standing Committee on Education and rereferred to the Joint Standing Committee on Appropriations and Financial Affairs.

LD 2241 **Resolve to Modify the State Valuation for the Sappi Plant in the City of Westbrook and the Town of Livermore Falls for Purposes of Education Funding** **RESOLVE 77**

<u>Sponsor(s)</u> MICHAUD	<u>Committee Report</u> OTP-AM	<u>Amendments Adopted</u> S-426
------------------------------	-----------------------------------	------------------------------------

LD 2241, reported pursuant to joint order, proposed to establish the 1999 state valuation, for purposes of calculation of school appropriations, for the Sappi Fine Paper North America plant located in the City of Westbrook at \$140,000,000 for fiscal year 1999-00 and appropriates funds for payment of additional school subsidy amounts.

Senate Amendment “A” added a provision establishing the 1999 state valuation, for the purposed of calculation of school appropriations, for the property of Northeast Empire Limited Partnership in the Town of Livermore Falls at \$23,809,523 and appropriates funds for payment of additional school subsidy amounts.

Enacted law

Resolve 1999, chapter 77 establishes reduced 1999 state valuations for the City of Westbrook and the Town of Livermore Falls and appropriates funds for the payment of additional school subsidy payments. Also see LD 2211, Resolve 1999, chapter 54.

LD 2256 **An Act to Conform the Tax Laws of this State for 1998 With the United States Internal Revenue Code** **CARRIED OVER**

<u>Sponsor(s)</u> GAGNON	<u>Committee Report</u>	<u>Amendments Adopted</u>
-----------------------------	-------------------------	---------------------------

LD 2256 proposed to establish full conformity in the Maine income tax laws for the health insurance deduction for self-employed individuals and their dependents.

This bill was carried over to the Second Regular Session.

SP 771 **Joint Order - Relative to the Commission to Study Single-sales Factor Apportionment** **PASSED AS AMENDED**