

# 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**

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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.

***Enacted Law Summary:***

Public Law 1999, chapter 548 conforms the Maine income, estate and mining excise tax laws with the federal Internal Revenue Code as of December 31, 1999 for tax years beginning on or after January 1, 1999.

Public Law 1999, chapter 548 was enacted as an emergency measure, effective March 14, 2000.

**LD 2280                      Resolve, Authorizing the State Tax Assessor to Convey the Interest                      RESOLVE 91  
of the State in Certain Real Estate in the Unorganized Territory**

<u>Sponsor(s)</u> RUHLIN		<u>Committee Report</u> OTP-AM		<u>Amendments Adopted</u> S-494
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LD 2280 proposed to authorize the State Tax Assessor to convey the interest of the State in several parcels of real estate in the unorganized territory that were acquired for nonpayment of property taxes.

**Committee Amendment “A” (S-494)** proposed technical corrections.

***Enacted Law Summary:***

Resolve 1999, chapter 91 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the unorganized territory that were acquired for nonpayment of property taxes.

**LD 2281                      An Act to Grant Municipalities Greater Flexibility in their                      PUBLIC 550  
Arrangements for Tax Base Sharing Agreements**

<u>Sponsor(s)</u> MILLS		<u>Committee Report</u> OTP		<u>Amendments Adopted</u>
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LD 2281 proposed to permit municipalities that are parties to a tax base sharing agreement to specify a period of time within which the municipality collecting taxes must remit the respective shares of collected taxes to the municipalities that are parties to the tax base sharing agreement.

***Enacted Law Summary:***

Public Law 1999, chapter 550 permits municipalities that are parties to a tax base sharing agreement to specify a period of time within which the municipality collecting taxes must remit the respective shares of collected taxes to the municipalities that are parties to the tax base sharing agreement.