

# 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:**

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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.

LD 2426

**An Act to Institute Current Use Taxation on all Agricultural Land**

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GREEN KILKELLY	ONTP	

LD 2426 proposed to expand eligibility for current use valuation of property under the Farm and Open Space Tax Law by eliminating the minimum acreage requirement and clarifying the law’s application to land used for horticultural purposes. The bill also proposed to reduce the penalty for withdrawal from classification to the Constitutional minimum and expand the time for payment of the penalty. Similar proposals were enacted in the Supplemental Budget Bill, PL 1999, LD 2510, chapter 731, Part Y. See also LDs 544 and 2669.

LD 2445

**An Act to Amend the Laws Governing Municipal Tax Increment Financing to Encourage Downtown Investment**

PUBLIC 650

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GAGNON KONTOS	OTP-AM MAJ ONTP MIN	H-869

LD 2445 proposed to amend the municipal tax increment financing laws by removing the percentage limitations on district size and value for downtown investment and redevelopment projects and by making technical clarifications to the municipal tax increment financing laws.

**Committee Amendment “A” (H-869)** made further technical changes to incorporate provisions included in the original bill.

***Enacted Law Summary:***

Public Law 1999, chapter 650 amends the municipal tax increment financing laws by removing the percentage limitations on district size and value for downtown investment and redevelopment projects and making technical clarifications to the municipal tax increment financing laws.

**LD 2458**

**An Act to Reduce the State Rate for Tax on Telecommunications Personal Property**

INDEF PP

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

LD 2458 proposed to reduce the rate of the telecommunications personal property tax by two mills per year beginning in 2000 until 2003 when the rates would be equal to the statewide average full-value tax rate for municipal property taxes. Similar provisions were included in LD 2510, the Supplemental Budget Bill, Public Law 1999, chapter 731, Part W.