

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
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Sen. Beverly C. Daggett
Sen. S. Peter Mills**

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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 2551

An Act to Implement the Recommendations of the Committee on Sawmill Biomass

PUBLIC 755

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
LAVERDIERE CAREY	OTP-AM	H-899 S-785 MICHAUD

LD 2551 proposed to implement the recommendations of the Committee on Sawmill Biomass by creating a temporary income tax credit for wood processing residue facilities. The credit was designed to temporarily aid sawmills and wood products producers faced with the loss of current markets for the residue which has traditionally been sold to electric generating facilities and to permit time for the development of other markets.

Committee Amendment “A” (H-899) proposed to clarify provisions in the bill. The amendment also proposed to provide that the credit is reduced by amounts received by the taxpayer for wood processing residue and to provide that the credit may not be refundable.

Senate Amendment “A” to Committee Amendment “A” (S-785) proposed to limit the credit to one year and provide a \$500,000 maximum aggregate amount of the credits. The amendment also proposed to require the Commissioner of Conservation to monitor the effectiveness of the credit.

Enacted Law Summary:

Public law 1999, chapter 755 creates a one-year income tax credit for wood processing facilities. The credit is based on the number of tons of wood processing residue transported from the facility and the price received for the residue. The aggregate amount of credits is limited to \$500,000, and the credit is not refundable. The Commissioner of Conservation is required to monitor the effectiveness of the credit.

LD 2556

An Act to Increase Public Participation in the Maine Residents Property Tax Program

ONTP

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

LD 2556 proposed to require the Bureau of Revenue Services to spend up to 1/2% of funds appropriated for the Maine Residents Property Tax Program for statewide promotion of the program.