

MAINE STATE LEGISLATURE

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**STATE OF MAINE
120TH LEGISLATURE**

FIRST REGULAR SESSION

**BILL SUMMARIES
JOINT STANDING COMMITTEE
ON
TAXATION**

AUGUST 2001

Staff:

Julie S. Jones, Legislative Analyst

**Office of Fiscal and Program Review
5 State House Station
Augusta, ME 04333-0005
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Sen. Kenneth F. Lemont
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MEMORANDUM

To: Members, Joint Standing Committee on Taxation

From: Julie S. Jones, Legislative Analyst

Date: August 22, 2001

Re: Bill Summaries, 120th 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 120th 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 21, 2001. 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 OVER..... *Bill carried over to the 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*

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.

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 interim.

LD 1007

An Act to Change the Party Responsible for Payment of a Penalty under the Tree Growth Tax Law when a Subdivision Results in a Parcel of Less than 10 Acres

PUBLIC 305

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PENDLETON	OTP-AM	H-431 S-141

LD 1007 proposed to remove land from the tree growth, farmland and open space current use taxation classifications if that land received subdivision approval after the land's classification as forest land or farmland and open space and the subdivision approval is granted on or after April 1, 2002.

Committee Amendment "A" (S-141) proposed to replace the original bill and provide that, when a withdrawal of a parcel of land from classification under the Maine Tree Growth Tax Law is caused by a transfer of a parcel of less than 10 acres, the responsibility for payment of the penalty is with the transferor rather than the owner of the transferred parcel.

House Amendment "A" To Committee Amendment "A" (H-431) provided that the change in incidence of the withdrawal penalty would apply to transfers of land on or after November 1, 2001.

Enacted Law Summary:

Public Law 2001, chapter 305 provides that, when a withdrawal of a parcel of land from classification under the Maine Tree Growth Tax Law is caused by a transfer of a parcel of less than 10 acres, the responsibility for payment of the penalty is with the transferor rather than the owner of the transferred parcel. This provision applies to transfers of land on or after November 1, 2001.