

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
Sen. Richard Kneeland**

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Rep. David E. Bowles**



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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 1056

An Act to Enforce the Taxation of Building Materials and Modular Homes

PUBLIC 281

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BENNETT	OTP-AM	S-171

LD 1056 proposed to strengthen enforcement of the sales and use tax against Canadian companies doing business in the State by directing:

1. Municipalities and the Maine Land Use Regulation Commission to require proof of payment of the sales and use tax before issuing a certificate of occupancy or compliance;
2. The Department of Transportation to post signs at Canadian border crossings informing travelers entering the State of the sales and use tax requirements;
3. The Secretary of State to forward a copy of every overland movement permit issued to the Department Administrative and Financial Services, Bureau of Revenue Services; and
4. The Bureau of Revenue Services to contact Canadian officials, trade organizations and accounting firms and companies informing them of the requirement of the sales and use tax and encouraging registration and voluntary compliance, to audit Canadian companies suspected of violating the sales and use tax requirements and to conduct spot checks at the border for Canadian companies suspected of violating the sales and use tax requirements.

Committee Amendment "A " (S-171) proposed to replace the original bill and to reinstate a requirement that installers of manufactured housing file monthly reports of installations with the Department of Professional and Financial Regulation, Manufactured Housing Board and to require the board to send copies of those reports and reports relating to the use of warranty seals to the Department of Administrative and Financial Services, Bureau of Revenue Services. The amendment also proposed to require that persons seeking manufacturer or dealer licenses from the Manufactured Housing Board demonstrate that they are registered for the collection of sales and use tax or are not required to register.

Enacted Law Summary:

Public Law 2001, chapter 281 reinstates a requirement that installers of manufactured housing file monthly reports of installations with the Department of Professional and Financial Regulation, Manufactured Housing Board and requires the board to send copies of those reports and reports relating to the use of warranty seals to the Department of Administrative and Financial Services, Bureau of Revenue Services. The Act also requires that persons seeking manufacturer or dealer licenses from the Manufactured Housing Board demonstrate that they are registered for the collection of sales and use tax or are not required to register.