

# State Of Maine 121st Legislature

## First Regular Session

## **Bill Summaries**

# Joint Standing Committee on Taxation

## July 2003

Members:

Sen. Stephen S. Stanley, Chair Sen. Ethan Strimling Sen. Richard A. Nass

Rep. David G. Lemoine, Chair Rep. Joseph C. Perry Rep. Bernard E. McGowan Rep. Deborah L. Simpson Rep. Arthur L. Lerman Rep. Edward J. Suslovic Rep. Harold A. Clough Rep. Jonathan T. E. Courtney Rep. Earle L. McCormick Rep. Joshua A. Tardy

<u>Staff</u>: Julie S. Jones, Legislative Analyst

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## Maine State Legislature



# Office Of Policy And Legal Analysis Office Of Fiscal And Program Review

121st Maine Legislature First Regular Session

#### Summary Of Legislation Before The Joint Standing Committees

Enclosed please find a summary of all bills, resolves, joint study orders, joint resolutions and Constitutional resolutions that were considered by the joint standing and joint select committees of the Maine Legislature this past session. The document is a compilation of bill summaries which describe each bill and relevant amendments, as well as the final action taken. Also included are statistical summaries of bill activity this session for the Legislature and each of its joint standing committees.

The document is organized for convenient reference to information on bills considered by the committees. It is arranged alphabetically by committee name and within committees by bill (LD) number. The committee report(s), prime sponsor for each bill and the lead co-sponsor(s), if designated, are listed below each bill title. All adopted amendments are listed by paper number. Two indices, a subject index and a numerical index by LD number are provided for easy reference to bills. They are located at the back of the document. A separate publication, <u>History and Final Disposition of Legislative Documents</u>, may also be helpful in providing information on the disposition of bills. These bill summaries also are available at the Law and Legislative Reference Library and on the Internet (www.state.me.us/legis/opla).

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 PURSUANT TO HP 1212         | Bills carried over to the 2 <sup>nd</sup> Regular Session                       |
|--|---|
| CON RES XXX                              |   |
| CONF CMTE UNABLE TO AGREE                | Committee of Conference unable to agree; bill died                              |
| DIED BETWEEN BODIES                      | House & Senate disagree; bill died  |
| DIED IN CONCURRENCEOne                   | e 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  |
|  | 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                                 |   |
| ONTP                                     | Bill Indefinitely Postponed<br>   |
| OTP-ND                                   | Committee report (hight To Pass In New Draft                                    |
| P&S XXX                                  | Chapter # of enacted Private & Special Law<br>Joint Order passed in both bodies |
| PASSED                                   | Joint Order passed in both bodies   |
| PUBLIC XXX                               | Chapter # of enacted Public Law   |
| RESOLVE XXX                              | Chapter # of finally passed Resolve   |
| UNSIGNED                                 | Bill held by Governor   |
|  | Legislature failed to override Governor's Veto                                  |

Please note that the effective date for all non-emergency legislation enacted in the First Regular Session (unless otherwise specified in a particular law) is September 13, 2003.

#### David C. Elliott, Director Offices located in Room 215 of the Cross Office Building

### LD 141 An Act to Increase Revenue Sharing to a Municipality by 5% of its Allocation if it Shares Fire, Police and Recreation Services with Adjoining Municipalities

| Sponsor(s) | Committee Report | Amendments Adopted |
|------------|------------------|--------------------|
| MARTIN     | ONTP             |                    |
| MCGOWAN    |                  |                    |

LD 141 proposed that municipalities that share police and fire protection and recreation services with one or more adjoining municipalities would be entitled to receive an additional 5% of their allocation from the Local Government Fund.

#### LD 146 An Act to Establish a Tax Credit for Parents who Homeschool ONTP Their Children

| Sponsor(s) | Committee Report | Amendments Adopted |
|------------|------------------|--------------------|
| NASS       | ONTP             |                    |
| GLYNN      |                  |                    |

LD 146 proposed to provide a nonrefundable income tax credit of \$1,000 to taxpayers who provide approved homeschooling for their dependents.

# LD 154An Act to Provide a Sales Tax Exemption for NonprofitONTPOrganizations That Provide Food and Lodging for Family<br/>Members of Patients in HospitalsOntp

| <u>Sponsor(s)</u><br>DAVIS, P | Committee Report<br>ONTP | Amendments Adopted |
|-------------------------------|--------------------------|--------------------|
|                               |                          |                    |

LD 154 proposed to expand the sales tax exemption for nonprofit organizations providing temporary residential accommodations to critically ill pediatric patients and adult patients with cancer, and their families to include organizations that provide food or lodging to hospital patients or their families. See LD 583. The provisions of this bill were included in Part AA of the Part II budget. See LD 1614 summarized under the Joint Standing Committee on Appropriations and Financial Affairs.

ONTP