

# 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 
OTP-ND	Committee report (hight To Pass In New Draft
P&S XXX	Chapter # of enacted Private & Special Law 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 174 An Act to Restructure the Maine Income Tax Law

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

LD 174 was a concept draft that proposed to restructure the Maine Income Tax Law.

## LD 179

## An Act to Restructure the Tax System and Make the Restructured ONTP System Subject to Referendum

Sponsor(s)	Committee Report	Amendments Adopted
LEMOINE	ONTP	_
STANLEY		

LD 179 was a concept draft that proposed to restructure the system of taxation in Maine. The restructured system would have needed to be approved at a statewide referendum prior to implementation.

## LD 184 An Act to Clarify the Ability of the Maine Forest Service and Tax PUBLIC 30 Assessors to View Private Landowners' Forest Management Plans

<u>Sponsor(s)</u>	Committee Report	Amendments Adopted
JODREY	OTP-AM	H-20

LD 184 proposed to restrict access by the local assessor and the Director of the Bureau of Forestry to a copy of a forest management and harvest plan for land taxed pursuant to the Maine Tree Growth Tax Law by providing that the plan must be available only for view.

**Committee Amendment "A" (H-20)** proposed to permit a tax assessor or the Director of the Bureau of Forestry to review a forest management plan. The review would permit the assessor or the director to see or possess the plan for a reasonable period of time to verify compliance with a forest management plan under the Maine Tree Growth Tax Law. Upon completion of the review, the plan would be returned to the owner or the owner's agent.

### Enacted law summary:

Public Law 2003, chapter 30 permits a tax assessor or the Director of the Bureau of Forestry to see or possess a forest management plan for a reasonable period of time to verify compliance with a forest management plan under the Maine Tree Growth Tax Law. Upon completion of the review, the plan would be returned to the owner or the owner's agent.