

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

Office of Fiscal and Program Review 5 State House Station Augusta, ME 04333-0005 (207) 287-1635

Maine State Legislature



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

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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 nd 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

An Act Concerning Tax-acquired Property

LD 251 proposed to reduce the amount of residential property acquired by municipalities for nonpayment of taxes by establishing procedures for the development of payment plans both before and after residential property is acquired by a municipality if the person who is delinquent in payment of taxes or that person's surviving spouse continues to reside on the property. Municipalities would be required to establish procedures for payment plans and to notify persons who are delinquent of those procedures and the availability of property tax relief programs. The municipality would be permitted to set off against delinquent taxes amounts owed by the municipality to the person who is delinquent. A former owner or the former owner's surviving spouse would be permitted to buy back the property by payment of delinquent taxes, interest and costs at any time before the property is sold to a 3rd party. A municipality that sells a tax-acquired property would be required to pay the funds received in excess of delinquent taxes, interest and costs to the former owner or the former

LD 256 An Act to Establish and Permit Medical Savings Accounts **ONTP**

Committee Report

ONTP

LD 256 proposed to allow residents of the State to establish medical savings accounts for payment of eligible medical expenses, including the payment of health insurance premiums and deductibles. Contributions to, interest earned on and qualified withdrawals from medical savings accounts would be exempt from Maine state income tax. See also LD 950.

LD 259 proposed to exempt the previous owner of property from liability for any taxes billed after the change in ownership as long as the previous owner provides certain information, such as a copy of the executed deed, to the assessor. See also LDs 261 and 600.

Property

LD 259

owner's surviving spouse or heirs. See also LD 937.

Sponsor(s)

CRESSEY MAYO

Sponsor(s)	Committee Report	Amendments Adopted
BROMLEY	ONTP	-

Property Taxes in the Event of a Change of Ownership of the

An Act To Amend the Laws Governing the Assessment of

Amendments Adopted

Sponsor(s)	Committee Report	Amendments Adopted
GLYNN	ONTP	

ONTP

Taxation • 10