MAINE STATE LEGISLATURE

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State Of Maine 121st Legislature

First Regular Session

Bill Summaries

Joint Standing Committee on Taxation

July 2003

<u>Members:</u>

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

Staff:

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

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 nd Regular Session
CON RES XXX	Chapter # of Constitutional Resolution passed by both Houses
CONF CMTE UNABLE TO AGREE	
DIED BETWEEN BODIES	
DIED IN CONCURRENCEOne bo	dy accepts ONTP report; the other indefinitely postpones the bill
DIED ON ADJOURNMENT	
EMERGENCY	Enacted law takes effect sooner than 90 days
FAILED EMERGENCY ENACTMENT/FINAL PASSAGE	Enacted law takes effect sooner than 90 daysEmergency bill failed to get 2/3 vote
FAILED ENACTMENT/FINAL PASSAGE	Bill failed to get majority vote
FAILED MANDATE ENACTMENT	Bill failed to get majority voteBill imposing local mandate failed to get 2/3 vote
NOT PROPERLY BEFORE THE BODY	
INDEF PP	Bill Indefinitely Postponed
ONTP	Ought Not To Pass report accepted
OTP-ND	
P&S XXX	
PASSED	Joint Order passed in both bodies
PUBLIC XXX	
RESOLVE XXX	
UNSIGNED	Bill held by Governor
VETO SUSTAINED	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.

LD 289

An Act to Create the Family Technology Assistance Tax Credit

ONTP

Sponsor(s)	Committee Report	Amendments Adopted
BLISS	ONTP	_

LD 289 proposed to provide an income tax credit of up to \$1,000 for the purchase a home computer system for a taxpayer with dependent children. A taxpayer could claim this credit once every 5 years.

LD 305

An Act To Amend the Lien Procedures for Time-share Estates

PUBLIC 229

Sponsor(s)	Committee Report	Amendments Adopted
COLLINS	OTP-AM	H-233
STANLEY		

LD 305 proposed to permit a municipality to place a lien on property owned by an association of time-share unit owners if the managing entity is required by local ordinance to collect property taxes on the time-shares and the managing entity fails to pay all property taxes due.

Committee Amendment "A" (H-233) proposed to permit a municipality with a time-share tax ordinance to require the managing entity of a time-share project to pay the property taxes due with respect to the time-share estates that are a part of the project regardless of whether sufficient amounts were collected by the managing entity from time-share unit owners. The municipality could also opt to enforce the collection of taxes through the standard property tax lien procedure.

Enacted law summary:

Public Law 2003, chapter 229 permits a municipality with a time-share tax ordinance to require the managing entity of a time-share project to pay the property taxes due with respect to the time-share estates that are a part of the project regardless of whether sufficient amounts were collected by the managing entity from time-share unit owners. The municipality could also opt to enforce the collection of taxes through the standard property tax lien procedure.

LD 314

Resolve, To Study the Property Valuation Process

ONTP

Sponsor(s)	Committee Report	Amendments Adopted
BULL	ONTP	
EDMONDS		

LD 314 was a concept draft that proposed to review the process of property valuation that is in place to effectuate the constitutional requirement that property taxes be apportioned and assessed equally and according to just value to ensure that the process of property valuation is carried out equitably and efficiently, and to propose changes to improve the functioning of the process.