

MAINE STATE LEGISLATURE

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*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*

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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, History and Final Disposition of Legislative Documents, 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:

<i>CARRIED OVER PURSUANT TO HP 1212</i>	<i>Bills carried over to the 2nd Regular Session</i>
<i>CON RES XXX</i>	<i>Chapter # of Constitutional Resolution passed by both Houses</i>
<i>CONF CMTE UNABLE TO AGREE</i>	<i>Committee of Conference unable to agree; bill died</i>
<i>DIED BETWEEN BODIES</i>	<i>House & Senate disagree; bill died</i>
<i>DIED IN CONCURRENCE</i>	<i>One body accepts ONTP report; the other indefinitely postpones the bill</i>
<i>DIED ON ADJOURNMENT</i>	<i>Action incomplete when session ended; bill died</i>
<i>EMERGENCY</i>	<i>Enacted law takes effect sooner than 90 days</i>
<i>FAILED EMERGENCY ENACTMENT/FINAL PASSAGE</i>	<i>Emergency bill failed to get 2/3 vote</i>
<i>FAILED ENACTMENT/FINAL PASSAGE</i>	<i>Bill failed to get majority vote</i>
<i>FAILED MANDATE ENACTMENT</i>	<i>Bill imposing local mandate failed to get 2/3 vote</i>
<i>NOT PROPERLY BEFORE THE BODY</i>	<i>Ruled out of order by the presiding officers; bill died</i>
<i>INDEF PP</i>	<i>Bill Indefinitely Postponed</i>
<i>ONTP</i>	<i>Ought Not To Pass report accepted</i>
<i>OTP-ND</i>	<i>Committee report Ought To Pass In New Draft</i>
<i>P&S XXX</i>	<i>Chapter # of enacted Private & Special Law</i>
<i>PASSED</i>	<i>Joint Order passed in both bodies</i>
<i>PUBLIC XXX</i>	<i>Chapter # of enacted Public Law</i>
<i>RESOLVE XXX</i>	<i>Chapter # of finally passed Resolve</i>
<i>UNSIGNED</i>	<i>Bill held by Governor</i>
<i>VETO SUSTAINED</i>	<i>Legislature failed to override Governor's Veto</i>

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

Committee Amendment “A” (H-310) proposed that, on appeal to Superior Court of a reconsideration decision of the State Tax Assessor, either the taxpayer or the assessor may raise facts, arguments or issues that relate to the assessor's decision on reconsideration provided that the facts, arguments or issues were not barred by any other provision of law.

Enacted law summary:

Public Law 2003, chapter 242 provides that, on appeal to Superior Court of a reconsideration decision of the State Tax Assessor, either the taxpayer or the assessor may raise facts, arguments or issues that relate to the assessor's decision on reconsideration provided that the facts, arguments or issues were not barred by any other provision of law.

LD 467

Resolve, To Study the Policies of the Department of Administrative and Financial Services, Bureau of Revenue Services Regarding Tax Collection Practices

INDEF PP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PERRY, J LEMONT	OTP-AM	H-235

LD 467 proposed to establish the Commission to Study the Policies of the Bureau of Revenue Services Regarding Tax Collection.

Committee Amendment “A” (H-235) proposed to change the staff office for the study and clarify the timing of report submission. This bill was not funded off the Study Table.

LD 502

An Act To Expand the Education Tax Credit

PUBLIC 473

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
COLWELL BRENNAN	OTP-AM	H-286

LD 502 proposed to expand income tax credits for contributions to promote higher educational attainment by extending coverage to contributions to higher educational endowments that have a policy of awarding no less than 4% of the value of the scholarship fund during a calendar year.

Committee Amendment “A” (H-286) proposed to allow a need-based scholarship granting organization possessing endowments with a value at least \$1,000,000 to be designated as a qualified scholarship organization for purposes of certain tax credits if the organization demonstrates that the it awards an amount equal to 100% of the amount of funds eligible for the tax credit received during the preceding calendar year and that administrative expenses for the endowments do not exceed 2% of the value of the endowments. The amendment also proposed to remove the requirement that a recipient sign a pledge indicating an intent to return to Maine and instead requires the qualified scholarship organization to either require such a pledge or to demonstrate that it offers outreach activities designed to encourage scholarship recipients to reside in Maine following graduation.