

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*

Staff:

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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

Enacted law summary:

Public Law 2003, chapter 473 allows 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 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. This chapter also removes 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.

LD 504

An Act To Strengthen the Taxpayer Bill of Rights

ONTP

<u>Sponsor(s)</u> CRESSEY YOUNGBLOOD		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 504 proposed to ensure that the Department of Administrative and Financial Services, Bureau of Revenue Services abides by the Taxpayer Bill of Rights statement issued under the Maine Revised Statutes, Title 36, section 112, subsection 7-A, and not engage in coercive or abusive practices in its dealings with taxpayers. The bill would permit a taxpayer to complain about treatment to the director of the appellate division of the Bureau of Revenue Services and, subsequently, to the Superior Court, if necessary. Among the remedies provided for failure to follow the required safeguards in dealing with a taxpayer is reimbursement of costs, including attorney's fees, to the taxpayer.

LD 505

An Act To Promote Maine Farm and Dairy Products in Place of Soft Drinks in Public Schools and To Create a Maine Residency Program for New Dentists

ONTP

<u>Sponsor(s)</u> MILLS, P		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 504 proposed to establish a tax on the distribution, manufacture and wholesale of soft drinks and soft drink products. One half of the revenue from the tax would be distributed to schools that prohibit the advertising and sale of soft drinks and candy and that sell Maine dairy and farm products. The other 1/2 of the revenue would be used to establish dental residency programs at one or more qualifying Maine hospitals.