

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

LD 530

An Act To Bring Equity to the Vehicle Excise Tax

ONTP

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| CRESSEY TURNER | ONTP | |

LD 530 proposed to require that the excise tax for all motor vehicles and campers be based upon the purchase price of the vehicle rather than the maker’s list price. Either the original bill of sale or the state sales tax document could be used to certify the purchase price. See also LD 204.

LD 542

Resolve, To Reduce the State Valuation for the Town of Hermon

RESOLVE 81

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-----------------------|-------------------------|---------------------------|
| MITCHELL TREADWELL | OTP-AM | S-101 |

LD 542 proposed to authorize the Town of Hermon to seek an adjustment of its state valuation for the year 2003 without meeting the August 1st filing deadline set forth in current law.

Committee Amendment “A” (S-101) proposed a mechanism for adjustment of general purpose aid to local schools for the Town of Hermon if an adjustment is made to its 2003 state valuation.

Enacted law summary:

Resolve 2003, chapter 81 authorizes the Town of Hermon to seek an adjustment of its state valuation for the year 2003 without meeting the August 1st filing deadline set forth in current law and provides a mechanism for adjustment of general purpose aid to local schools for the Town of Hermon if an adjustment is made.

LD 545

An Act To Provide Federal Civil Service Retirees the Same State Income Tax Protection as Federal Military Service Retirees

ONTP

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|---------------------|-------------------------|---------------------------|
| EDMONDS SMITH, W | ONTP | |

LD 545 proposed to allow retirees receiving retirement benefits under the federal Civil Service Retirement System to deduct up to \$6,000 of those retirement benefits from their adjusted gross income on their state income tax return without having to offset that deduction by any Social Security benefits they are also receiving.

LD 551

An Act To Suspend Property Tax Abatement Appeals When the Taxpayer Fails To Pay Taxes

**PUBLIC 72
EMERGENCY**

Sponsor(s)
STANLEY
CLARK

Committee Report
OTP

Amendments Adopted

LD 551 proposed to amend the law relating to appeals of property tax abatement requests, in municipalities that do not have a board of assessment review, for property with a valuation of at least \$500,000 to clarify that the appeal process is suspended if the taxpayer is delinquent in paying taxes due after the year that is the subject of the abatement request being appealed when the taxes are not paid by the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers. The changes proposed by this bill are identical to changes made to the Maine Revised Statutes, Title 36, section 843, subsection 4 by Public Law 2001, chapter 436, which applied to municipalities that have a board of assessment review.

Enacted law summary:

Public Law 2003, chapter 72 amends the law relating to appeals of property tax abatement requests, in municipalities that do not have a board of assessment review, for property with a valuation of at least \$500,000 to clarify that the appeal process is suspended if the taxpayer is delinquent in paying taxes due after the year that is the subject of the abatement request being appealed when the taxes are not paid by the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers. The changes enacted in this bill are identical to changes made to the Maine Revised Statutes, Title 36, section 843, subsection 4 by Public Law 2001, chapter 436, which applied to municipalities that have a board of assessment review.

Public Law 2003, chapter 72 was enacted as an emergency measure effective April 18, 2003.

LD 555

An Act To Increase the Maine Income Tax Deduction for Benefits Received Under the Maine State Retirement System

ONTP

Sponsor(s)
PARADIS
GAGNON

Committee Report
ONTP

Amendments Adopted

LD 555 proposed to increase the amount of the income tax deduction for retirement benefit income received by retirees in the Maine State Retirement System to \$10,000 annually.