

MAINE STATE LEGISLATURE

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*State Of Maine
121st Legislature*

*Second Regular Session
and Second Special Session*

Bill Summaries

*Joint Standing Committee
on
Taxation*

May 2004

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Members:

*Sen. Stephen S. Stanley, Chair
Sen. Ethan Strimling
Sen. Richard A. Nass*

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Rep. Joshua A. Tardy*

Maine State Legislature



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

*121st Maine Legislature
Second Regular Session and
Second Special 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/billsumm.htm).

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:

CON RES XXX.....	Chapter # of Constitutional Resolution passed by both Houses
CONF CMTE UNABLE TO AGREE	Committee of Conference unable to agree; bill died
DIED BETWEEN BODIES.....	House & Senate disagree; bill died
DIED IN CONCURRENCE.....	One 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
FAILED MANDATE ENACTMENT	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	Bill Indefinitely Postponed
ONTP.....	Ought Not To Pass report accepted
OTP-ND	Committee report Ought To Pass In New Draft
P&S XXX.....	Chapter # of enacted Private & Special Law
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
VETO SUSTAINED	Legislature failed to override Governor's Veto

Please note that the effective date for all non-emergency legislation enacted in the Second Regular Session (unless otherwise specified in a particular law) is April 30, 2004; and non-emergency legislation enacted in the Second Special Session is July 30, 2004. Four bills (LD's 1572, 1629, 1636 and 1637) that were considered at the First Special Session in August 2003 are also included in these summaries.

David C. Elliott, Director
Offices located in Room 215 of the Cross Office Building

Joint Standing Committee on Taxation

LD 951 **An Act To Establish the Maine Land Bank and Community Preservation Program** **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PERCY MAYO	ONTP	

LD 951 was carried over from the First Regular Session and, together with LD 938, commonly referred to as “the Chebeague proposal,” proposed to provide property tax relief to property owners in the State. Under the bill, a voluntary Maine Land Bank and Community Preservation Program would be created for residential and nonresidential real estate. The program would apply to land only and not buildings. The base value of land would be determined by looking back 5 years to the assessed value of the land as adjusted by using the state-certified ratio for that year. The program proposed to include provisions requiring adjustments or penalties in cases when there was a change in ownership other than to a family member or by designated bequest or the land is withdrawn from the program. The entire bill would be subject to a statutory referendum and would be conditional upon an amendment to the Constitution of Maine passing at the next statewide election. See related bill, LD 938.

LD 975 **An Act To Improve the Business Equipment Tax Reimbursement Program** **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
STRIMLING COWGER	ONTP A OTP-AM B OTP-AM C	

LD 975 was carried over from the First Regular Session and proposed to prohibit reimbursement of property taxes under the Business Equipment Tax Reimbursement program if the taxes were also reimbursed under a tax increment financing district agreement.

LD 1141 **An Act To Provide Property Tax Relief for Maine Residents and Businesses and Implement Comprehensive Tax Reform** **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MCGOWAN STANLEY	ONTP MAJ OTP-AM MIN	

LD 1141 was carried over from the First Regular Session and proposed to provide for a statutory referendum designed to achieve tax relief for residents and businesses in the State and implement comprehensive tax and education funding reform. The bill proposed to provide property tax relief by establishing a cap on local property taxes of 12 mills on secondary residential property and 4 mills on all other property for the purpose of funding public education. Additional money for public education would have been raised from the property tax only if approved by the voters at a referendum.