

# 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:*

*Julie S. Jones, Legislative Analyst*

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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](http://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 2<sup>nd</sup> 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 &amp; 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&amp;S XXX</i> .....	<i>Chapter # of enacted Private &amp; 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 1204**

**An Act To Provide for Fairer Income Taxation**

**ONTP**

<u>Sponsor(s)</u> STRIMLING	<u>Committee Report</u> ONTP	<u>Amendments Adopted</u>
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LD 1204 proposed to exempt from income tax persons whose taxable income is below the poverty line established for that tax year.

**LD 1207**

**An Act To Amend the Sales and Use Tax Law Regarding the Food Service and Lodging Industries**

**ONTP**

<u>Sponsor(s)</u> COWGER HALL	<u>Committee Report</u> ONTP	<u>Amendments Adopted</u>
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LD 1207 proposed to exempt sales of tangible personal property used in the production of prepared food or used in the operation of a hotel or rooming house from the sales tax. It also proposed to exempt sales of machinery and equipment used in the production of prepared food or used in the operation of a hotel or rooming house from the sales tax.

**LD 1208**

**An Act To Provide Property Tax Relief to Maine Citizens Who Meet Certain Guidelines**

**ONTP**

<u>Sponsor(s)</u> ANDREWS LEMONT	<u>Committee Report</u> ONTP	<u>Amendments Adopted</u>
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LD 1208 proposed to require a municipality to establish a municipal property tax deferral program. The program would have allowed a resident who was at least 65 years of age and whose annual income was not more than 300% of the poverty level to pay property taxes on that person's residential property at the rate that was in effect on that person's 65th birthday. The assessment would remain at that level until the residence was sold or transferred or the person elected to stop participating in the program. At that time, all property taxes assessed on the property but deferred because of participation in the program would have to be paid to the municipality.

In order to offset the temporary loss of revenue caused by persons participating in the program, the municipality could, upon approval of its voters, impose an additional assessment upon residential property. The revenue from the additional assessment would be kept in a dedicated escrow account and used solely for the purpose of offsetting the loss of revenue.