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

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 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 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:

	Chapter # of Constitutional Resolution passed by both Houses
	ly accepts ONTP report; the other indefinitely postpones the bill
	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	Bill Indefinitely PostponedOught Not To Pass report accepted
OTP-ND	Oommittee report Ought To Pass In New Draft
P&S XXX	
PASSED	Joint Order passed in both bodies
PUBLIC XXX	Chapter # of enacted Public Law
RESOLVE XXX	Chapter # of finally passed Resolve
UNSIGNED	Chapter # of enacted Public LawChapter # of finally passed ResolveBill 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.

Joint Standing Committee on Taxation

Resolve 2003, chapter 104 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory that were acquired for nonpayment of property taxes.

LD 1714

An Act To Streamline the Sales Tax Credit for Worthless Accounts To Eliminate Unnecessary Burdens on Certain Maine Businesses and Consumers INDEF PP

Sponsor(s)	Committee Report	Amendments Adopted
DAMON	OTP AM MAJ	S-451
SIMPSON	ONTP MIN	

LD 1714 proposed to allow an automobile retailer to claim the worthless account sales tax credit when the account is charged off by a company that provides financing primarily to customers of that automobile retailer. This bill also proposed to allow an automobile retailer who has not paid an assessment issued on or after October 1, 2002 for sales tax due on a worthless account to obtain a credit for the sales tax paid on that worthless account.

Committee Amendment "A" (S-451) proposed to change a reference from "entity" to "person" to clarify the definition of "related finance company", remove the retroactivity provision and add an effective date.

This bill was indefinitely postponed when removed from the Special Appropriations Table.

LD 1718

An Act To Clarify the Sales Tax Exemptions Regarding Assisted Housing Programs

ONTP

Sponsor(s)	Committee Report	Amendments Adopted
MAYO	ONTP	
DUDLEY		

LD 1718 proposed to clarify that sales made to incorporated nonprofit assisted housing programs for the elderly licensed by the Department of Human Services would be exempt from taxation.

The provisions of this bill were included in LD 1813. See summary of LD 1813 below.