

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

Rep. David G. Lemoine, Chair

Rep. Joseph C. Perry

Rep. Bernard E. McGowan

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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 1745

An Act To Exempt Unemployment Benefits from State Income Tax

INDEF PP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CLARK	ONTP MAJ	H-755
DAVIS P	OTP-AM MIN	H-813 CLARK

LD 1745 proposed to exempt unemployment benefits from Maine income tax beginning January 1, 2004.

Committee Amendment “A” (H-755) proposed to clarify the unemployment benefits to which the exemption applied.

House Amendment “A” (H-813) proposed to remove the emergency preamble and emergency clause.

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

LD 1746

An Act To Provide Equity in Veterans' Property Tax Exemptions

PUBLIC 702

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
THOMPSON	OTP-AM	H-725
HATCH PH		H-742 LEMOINE
		S-566 CATHCART

LD 1746 proposed to extend to widowers of veterans the same property tax exemptions that are currently provided to widows of veterans. The bill also proposed to extend to fathers of veterans the same property tax exemptions that are currently provided to mothers of veterans.

Committee Amendment “A” (H-725) proposed to extend veterans' property tax exemptions to fathers of eligible veterans to include those who survive veterans of World War I, in order to provide statutory consistency.

House Amendment “A” (H-742) proposed to add a change to the bill to extend the property tax exemptions for certain mothers of veterans to include fathers of veterans to correct an omission in the bill.

Senate Amendment “A” (S-566) proposed to add a mandate preamble to the bill.

Enacted Law Summary

Public Law 2003, chapter 702 extends to widowers and fathers of veterans the same property tax exemptions that are currently provided to widows and mothers of veterans.