

MAINE STATE LEGISLATURE

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*State Of Maine
122nd Legislature*

Second Regular Session

Bill Summaries

*Joint Standing Committee
on
Taxation*

July 2006

Members:

*Sen. Joseph C. Perry, Chair
Sen. Ethan Strimling
Sen. Jonathan T. E. Courtney*

*Rep. Richard G. Woodbury
Rep. Herbert E. Clark
Rep. Deborah J. Hutton
Rep. Thomas R. Watson
Rep. Benjamin F. Dudley
Rep. Harold A. Clough
Rep. H. Stedman Seavey, Jr.
Rep. Earle L. McCormick
Rep. Leonard Earl Bierman
Rep. Bruce Q. Hanley*

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Maine State Legislature



Office of Policy and Legal Analysis Office of Fiscal and Program Review

122nd Maine Legislature Second 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 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.....	<i>Chapter # of Constitutional Resolution passed by both Houses</i>
CONF CMTE UNABLE TO AGREE.....	<i>Committee of Conference unable to agree; bill died</i>
DIED BETWEEN BODIES	<i>House & Senate disagree; bill died</i>
DIED IN CONCURRENCE	<i>One body accepts ONTP report; the other indefinitely postpones the bill</i>
DIED ON ADJOURNMENT	<i>Action incomplete when session ended; bill died</i>
EMERGENCY.....	<i>Enacted law takes effect sooner than 90 days</i>
FAILED EMERGENCY ENACTMENT/FINAL PASSAGE	<i>Emergency bill failed to get 2/3 vote</i>
FAILED ENACTMENT/FINAL PASSAGE.....	<i>Bill failed to get majority vote</i>
FAILED MANDATE ENACTMENT.....	<i>Bill imposing local mandate failed to get 2/3 vote</i>
NOT PROPERLY BEFORE THE BODY.....	<i>Ruled out of order by the presiding officers; bill died</i>
INDEF PP.....	<i>Bill Indefinitely Postponed</i>
ONTP	<i>Ought Not To Pass report accepted</i>
OTP-ND.....	<i>Committee report Ought To Pass In New Draft</i>
P&S XXX.....	<i>Chapter # of enacted Private & Special Law</i>
PASSED	<i>Joint Order passed in both bodies</i>
PUBLIC XXX.....	<i>Chapter # of enacted Public Law</i>
RESOLVE XXX.....	<i>Chapter # of finally passed Resolve</i>
UNSIGNED (Pocket Veto)	<i>Bill held by Governor</i>
VETO SUSTAINED.....	<i>Legislature failed to override Governor's Veto</i>

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 August 23, 2006.

Joint Standing Committee on Taxation

LD 632

An Act To Lower the Tax Burden for Small Businesses and Low-income Families

**DIED ON
ADJOURNMENT**

Sponsor(s)
BOWEN
COURTNEY

Committee Report
OTP-AM

Amendments Adopted
H-586

LD 632 proposed to conform Maine income tax law to federal provisions concerning bonus depreciation and “Section 179” expensing by eliminating the required addition to income beginning in the 2005 tax year.

Committee Amendment “A” (H-586) proposed to incorporate changes enacted as part of Public Law 2005, chapter 12 and adds a section making the earned income tax credit refundable and restoring that credit to 5% of the federal credit for tax years beginning in 2005.

This bill and its adopted amendment were carried over on the Special Appropriations Table by S.P. 640 to the next special or regular session of the 122nd Legislature and died on adjournment of the Second Regular Session.

LD 672

An Act To Promote Ornamental Horticulture by Amending the Definition of “Commercial Agricultural Production”

**DIED ON
ADJOURNMENT**

Sponsor(s)
FLETCHER
NUTTING J

Committee Report
OTP-AM

Amendments Adopted
H-174

LD 672 proposed to restrict sales tax exemptions for certain agricultural products to those used in commercial agriculture and to expand the types of agricultural activities for which the exemptions are available. The bill also proposed to impose a sales tax on sales of automobile extended warranties.

Committee Amendment “A” (H-174) proposed to restrict the expansion of the agricultural sales tax exemptions proposed in the bill to products used in commercial production of greenhouse and nursery products. It also proposed to remove the expansion of the sales tax to automobile extended warranties.

This bill and its adopted amendment were carried over on the Special Appropriations Table by S.P. 640 to the next special or regular session of the 122nd Legislature and died on adjournment of the Second Regular Session.