

# MAINE STATE LEGISLATURE

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*State Of Maine  
122nd Legislature*

*First Regular Session and  
First Special Session*

*Bill Summaries*

*Joint Standing Committee  
on  
Taxation*

*August 2005*

**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. Raymond G. Pineau  
Rep. Thomas R. Watson  
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

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122nd Legislature
First Regular Session and First Special Session

Summary of Legislation Considered by the Joint Standing Committees
August 2005

Enclosed please find a summary of all bills, resolves, joint study orders, joint resolutions and Constitutional resolutions that were considered by the joint standing 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 organized by committees 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. A subject index for each committee is included immediately before the bill summaries for that committee, and a numerical index by LD number is included 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).

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:

- CARRIED OVER ..... Bill Carried Over to Second Regular Session
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
OTP ND/NT..... Committee report Ought To Pass In New Draft/New Title
P&S XXX..... Chapter # of enacted Private & Special Law
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 the effective date for all non-emergency legislation enacted in the First Regular Session (unless otherwise specified in a particular law) is June 29, 2005; and for non-emergency legislation enacted in the First Special Session is September 17, 2005.

## *Joint Standing Committee on Taxation*

**LD 1019**                      **An Act To Increase the Tax Imposed on Lodging**                      **ONTP**

<u>Sponsor(s)</u> PILON STRIMLING	<u>Committee Report</u> ONTP	<u>Amendments Adopted</u>
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LD 1019 proposed to increase the sales tax on lodging from 7% to 10%. The bill also proposed to return 30% of the sales tax imposed on lodging to the municipalities in which those taxes were collected.

**LD 1032**                      **RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Lower the Income Tax**                      **ONTP**

<u>Sponsor(s)</u> VAUGHAN	<u>Committee Report</u> ONTP	<u>Amendments Adopted</u>
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LD 1032 proposed to amend the Constitution of Maine to establish a timetable for phasing-in a reduction in the maximum individual income tax rate to 3.5% over 5 years. It also proposed to phase-in an income tax exemption of up to \$20,000 over that same time period.

**LD 1059**                      **An Act To Reduce Maine's Income Tax Burden**                      **ONTP**

<u>Sponsor(s)</u> NASS R	<u>Committee Report</u> ONTP      MAJ OTP-AM    MIN	<u>Amendments Adopted</u>
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LD 1059 proposed to eliminate the income tax on taxable income less than \$24,000 for heads of household or married individuals filing joint returns.

**LD 1060**                      **RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Value Land Based on Its Current Use**                      **ONTP**

<u>Sponsor(s)</u> COWGER PERCY	<u>Committee Report</u> ONTP	<u>Amendments Adopted</u>
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LD 1060 proposed to amend the Constitution of Maine to require that property taxes be assessed based on current use value rather than just value.