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, <u>History and Final Disposition of Legislative Documents</u>, 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	Bill Carried Over to Second Regular Session Chapter # of Constitutional Resolution passed by both Houses
CONF CMTE UNABLE TO AGREE	
	House & Senate disagree; bill died
DIED IN CONCURRENCE One be	ody accepts ONTP report; the other indefinitely postpones the bill
DIED ON ADJOURNMENT	
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	
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	
OTP ND/NT	
P&S XXX	
PUBLIC XXX	
RESOLVE XXX	
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 1552 An Act To Make Owners of Cooperative Housing Eligible for the CARRIED OVER Homestead Exemption

Sponsor(s)	Committee Report	Amendments Adopted
CROSBY	OTP-AM	H-584
MAYO		

LD 1552 proposed to allow residents of a residential cooperative who are shareholders in that cooperative to participate in the Maine resident homestead property tax exemption program by permitting the cooperative housing corporation to apply for an exemption equal to the number of units in the cooperative occupied by persons who would otherwise qualify for the homestead property tax exemption if they owned property currently qualifying as a homestead and requiring the value of the exemption to be apportioned among the eligible shareholders.

Committee Amendment "A" (H-584) proposed to clarify the method of applying the exemption for cooperative housing and changes the application date from 2005 to 2006.

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.

LD 1553 An Act To Impose a Gross Receipts Tax on "Big Box" Stores

Sponsor(s)	Committee Report	Amendments Adopted
LERMAN	ONTP	_
STRIMI ING		

LD 1553 proposed a gross receipts tax of 3% on certain retail stores that are located outside of a downtown, as defined in the Maine Revised Statutes, Title 30-A, section 4301, subsection 5-A. The tax would be imposed on retail stores that have retail floor space greater than 60,000 square feet. Of the amount of revenue collected pursuant to the gross receipts tax, 2/3 would be transferred to the Dirigo Health Fund established under Title 24-A, section 6915, and 1/3 would be transferred to the Small Enterprise Growth Fund established under Title 10, section 383.

LD 1556 An Act To Promote and Facilitate Programs That Teach Thinking ONTP Skills and Problem Solving

Sponsor(s)	Committee Report	Amendments Adopted
CUMMINGS	ONTP	_

LD 1556 proposed a sales tax exemption for sales to and by certain nonprofit organizations that administer creative problem-solving competitions.

ONTP