

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
125<sup>TH</sup> LEGISLATURE  
FIRST REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed

**JOINT STANDING COMMITTEE ON TAXATION**

July 2011

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LEGISLATIVE DIGEST OF BILL SUMMARIES AND  
ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* summarizes all LDs and adopted amendments and all laws enacted or finally passed during the First Regular Session of the 125<sup>th</sup> Maine Legislature.

The *Digest* is arranged alphabetically by committee and within each committee by Legislative Document (LD) number. The committee report(s), prime sponsor and lead co-sponsor(s), if designated, are listed below each LD title. All adopted amendments are summarized and listed by paper number. A subject index is included with each committee. The appendices include a summary of relevant session statistics, an index of all bills by LD number and an index of enacted laws by law type and chapter number.

Final action on each LD is noted to the right of the LD title. The following describes the various final actions.

*CARRIED OVER* ..... carried over to a subsequent session of the Legislature  
*CON RES XXX*..... chapter # of constitutional resolution passed by both houses  
*CONF CMTE UNABLE TO AGREE*..... Committee of Conference unable to agree; legislation died  
*DIED BETWEEN HOUSES*..... House & Senate disagreed; legislation died  
*DIED IN CONCURRENCE*..... defeated in each house, but on different motions; legislation died  
*DIED ON ADJOURNMENT*..... action incomplete when session ended; legislation died  
*EMERGENCY*..... enacted law takes effect sooner than 90 days after session adjournment  
*FAILED, EMERGENCY ENACTMENT or FINAL PASSAGE* ..... emergency failed to receive required 2/3 vote  
*FAILED, ENACTMENT or FINAL PASSAGE*..... failed to receive final majority vote  
*FAILED, MANDATE ENACTMENT* ..... legislation proposing local mandate failed required 2/3 vote  
*HELD BY GOVERNOR*..... Governor has not signed; final disposition to be determined at subsequent session  
*LEAVE TO WITHDRAW*..... sponsor's request to withdraw legislation granted  
*NOT PROPERLY BEFORE THE BODY* ..... ruled out of order by the presiding officer; legislation died  
*INDEF PP*..... indefinitely postponed; legislation died  
*ONTP, ACCEPTED, MAJORITY, MINORITY or REPORT X*... ought-not-to-pass report accepted; legislation died  
*P&S XXX*..... chapter # of enacted private & special law  
*PUBLIC XXX*..... chapter # of enacted public Law  
*RESOLVE XXX*..... chapter # of finally passed resolve  
*VETO SUSTAINED*..... Legislature failed to override Governor's veto

The effective date for non-emergency legislation enacted in the First Regular Session of the 125<sup>th</sup> Legislature is September 28, 2011. The effective date for legislation enacted as an emergency measure may be found in the enacted law summary for that legislation.

**Joint Standing Committee on Taxation**

Private and Special Law 2011, chapter 7 was enacted as an emergency measure effective May 19, 2011.

**LD 563      RESOLUTION, Proposing an Amendment to the Constitution of Maine  
To Use a Portion of the Sales and Use Tax for the Protection of Maine's  
Fish and Wildlife      FINAL PASSAGE  
FAILED**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| TRAHAN            | OTP-AM MAJ<br>ONTP MIN  | S-154<br>S-284 PATRICK    |

This resolution proposes to amend the Constitution of Maine to allocate 0.125% of revenues raised by means of the Sales and Use Tax Law to the Department of Inland Fisheries and Wildlife for the sole purpose of protecting the State's fish and wildlife resources.

**Committee Amendment "A" (S-154)**

This amendment changes the percent of the tax revenues allocated for the protection of fish and wildlife proposed in the resolution from 0.125% to 1.25%.

**Senate Amendment "C" To Committee Amendment "A" (S-284)**

This amendment changes the percent of the sales and use tax revenues allocated for the protection of fish and wildlife from 1.25% to 1.20%. It requires that 10% of sales and use tax revenues dedicated to fish and wildlife resources protection be allocated to the Department of Marine Resources to be used only to protect, conserve, restore, manage and enhance diadromous fish populations and their habitat in all waters of the State. It requires that 90% of sales and use tax revenues dedicated to fish and wildlife resources protection be allocated to the Department of Inland Fisheries and Wildlife. It provides that the constitutional amendment does not apply to additional sales or use tax revenue raised as the result of an increase in the rate of the sales or use tax imposed after July 1, 2011. It also provides that the constitutional amendment applies to fiscal years beginning on and after July 1, 2013.

**LD 571      An Act To Amend the Laws Governing Sales Tax on Used Motor  
Vehicles      MAJORITY  
(ONTP) REPORT**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| SNOWE-MELLO       | ONTP MAJ<br>OTP-AM MIN  |                           |

This bill provides that only the items of consideration or other items of value shown on a receipt or bill of sale for a used motor vehicle may be considered part of the sale price for purposes of sales tax unless there is convincing evidence that other consideration was given as part of the sale.