

MAINE STATE LEGISLATURE

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STATE OF MAINE
127TH LEGISLATURE
FIRST REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

August 2015

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LEGISLATIVE DIGEST OF BILL SUMMARIES AND ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* contains summaries of all LDs and adopted amendments and all laws enacted or finally passed during the First Regular Session of the 127th 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. An appendix provides a summary of relevant session statistics.

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

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

The effective date for non-emergency legislation enacted in the First Regular Session of the 127th Legislature is October 15, 2015. 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

This bill authorizes municipalities to provide benefits of up to \$750 for persons who serve as volunteer firefighters or volunteer emergency medical services personnel.

Committee Amendment "A" (H-376)

This amendment strikes the bill and replaces it with a resolve that establishes the Municipal Volunteer Working Group to find solutions to the recruitment, training and retention problems facing volunteer fire departments and volunteer emergency medical services providers in the State.

House Amendment "A" To Committee Amendment "A" (H-418)

This amendment strikes the emergency preamble and emergency clause.

Senate Amendment "A" To Committee Amendment "A" (S-333)

This amendment decreases the number of members on the working group from nine to seven by decreasing the number of members of the Senate from two to one and the number of members of the House of Representatives from three to two. The amendment also limits to three the number of meetings authorized for the working group.

Enacted Law Summary

Resolve 2015, chapter 49 took effect without the Governor's signature and establishes the Municipal Volunteer Working Group to find solutions to the recruitment, training and retention problems facing volunteer fire departments and volunteer emergency medical services providers in the State.

LD 501 An Act To Amend the Estate Tax Laws ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
STUCKEY	ONTP	

This bill reduces the \$2,000,000 Maine exclusion amount for the Maine estate tax to \$1,000,000 for the estates of decedents who die on or after January 1, 2016.

LD 502 An Act To Repeal the Service Provider Tax on Private Nonmedical Institutions and To Offset That Revenue Loss ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MAREAN MCCORMICK	ONTP	

This bill repeals the service provider tax on private nonmedical institutions and expands the tax to cover motion picture entertainment and certain winter sports. The revenue from the newly covered services is dedicated to fund medical services eligible for matching federal Medicaid funding currently funded by revenue from the tax on private nonmedical institutions. The bill also corrects an oversight by identifying the application of revenue from the service provider tax on group residential services for persons with brain injuries.