

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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127TH LEGISLATURE
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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.

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 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

Committee Amendment "A" (S-136)

This amendment, the majority report of the committee, removes language from the bill that deems certain greenhouse facilities to be manufacturing facilities and establishes the proposed sales tax exemption independently of the exemption for manufacturing facilities.

The substance of the bill was included in the biennial budget bill, Public Law 2015, chapter 267, Part KKKK. Please see LD 1019, summarized under the Joint Standing Committee on Appropriations and Financial Affairs.

LD 594 **An Act To Allow the Creation of a Local Option Sales Tax by Referendum** **Accepted Majority (ONTP) Report**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
VALENTINO JORGENSEN	ONTP OTP-AM	

This bill allows a municipality to impose a local option sales tax, which may be seasonal, of no more than one percent by local referendum. Certain items, such as motor vehicles and major household appliances, are excluded from the local option sales tax.

Committee Amendment "A" (S-135)

This amendment, the minority report of the committee, incorporates a fiscal note.

LD 614 **An Act Regarding the Excise Tax Levied on Used Motor Vehicles** **ONTP**

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

This bill specifies that a motor vehicle being registered for a second time during the first model year of that motor vehicle or a motor vehicle that is still in its first model year but is not covered by a manufacturer's new car warranty is considered a used vehicle and requires the excise tax to be based on the second model year.

LD 625 **An Act To Increase the Tax Exemption for Pensions** **ONTP**

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

This bill increases from \$10,000 to \$15,000 the maximum amount of pension benefits that may be excluded from taxable income for Maine income tax purposes.

See also LD 27 and LD 760.