

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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OFFICE OF FISCAL AND PROGRAM REVIEW
5 STATE HOUSE STATION
AUGUSTA, ME 04333
(207) 287-1635

STATE OF MAINE

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.

| | |
|--|--|
| <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, beginning in 2016, establishes an annual sales tax holiday on the second Saturday in August to exempt from sales tax sales of items of clothing with a price of \$100 or less, items of school supplies with a price of \$100 or less and individual computers, not including those used in a trade or business, with a price of \$1,500 or less.

See also LD 759.

LD 934 **An Act To Create Transparency in Maine's Economic Development Spending** **ONTP**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| DILL STANLEY | ONTP | |

This bill requires the disclosure of the names of businesses benefiting from economic development spending and tax expenditures in excess of \$5,000 annually. The Department of Economic and Community Development is required to submit information regarding reportable economic development spending to the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy annually. The Bureau of Revenue Services is required to identify businesses receiving \$5,000 or more annually from economic development tax expenditures. The Office of Tax Policy is required to submit a report annually to the Legislature regarding economic development spending and tax expenditures and make the information available on its publicly accessible website.

See also LD 769 and LD 941.

LD 941 **An Act To Improve Tax Expenditure Transparency and Accountability** **PUBLIC 344**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| DAVIS ROTUNDO | OTP-AM | S-296 S-322 HAMPER |

This bill is a concept draft pursuant to Joint Rule 208. The bill, using the report of the Office of Program Evaluation and Government Accountability regarding Maine tax expenditures, as required by Resolve 2013, chapter 115, proposes to build upon that work and improve the evaluation process for tax expenditures and tax credits, including providing better information to the public about the cost and benefits of those expenditures and credits.

Committee Amendment "A" (S-296)

This amendment replaces the bill and establishes a process for legislative review of tax expenditures based on the report of the Office of Program Evaluation and Government Accountability pursuant to Resolve 2013, chapter 115.

Senate Amendment "A" To Committee Amendment "A" (S-322)

This amendment provides funding for the new positions from lapsed balances in the Office of Program Evaluation and Government Accountability for fiscal year 2015-16 and from the Legislature for fiscal year 2016-17.

Enacted Law Summary

Public Law 2015, chapter 344 establishes a process for legislative review of tax expenditures based on the report of the Office of Program Evaluation and Government Accountability pursuant to Resolve 2013, chapter 115.