

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**  
127<sup>TH</sup> 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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# STATE OF MAINE

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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 127<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. 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 127<sup>th</sup> 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*

**LD 1287 An Act To Ensure That Tax Expenditures Create High-quality Jobs**

**INDEF PP**

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

This bill sets minimum standards in the level of wages and benefits and health care provided to employees and in scheduling employee shifts and hours for employers who receive the seed capital tax credit, the Pine Tree Zone credit, the new markets capital investment credit and employment tax increment financing. The bill requires the employers to report their employment data to Maine Revenue Services and for Maine Revenue Services to require the employers who are not in full compliance with the minimum standards to remit back to the State a pro rata amount of the tax credit or reimbursement received based upon their level of compliance with the wage, benefits, health care and scheduling requirements.

**Committee Amendment "A" (S-279)**

This amendment, the minority report of the committee, replaces the bill and establishes standards for ensuring that entities receiving the Pine Tree Development Zone tax credit, the seed capital investment tax credit or the new markets capital investment credit must certify that the credit results in high-quality jobs. The amendment requires annual reporting by credit recipients and a reduction in the percentage of the credit the taxpayer receives if not in compliance with the jobs requirements. The Department of Administrative and Financial Services, Maine Revenue Services, the Department of Economic and Community Development and the Finance Authority of Maine are required to evaluate penalties and enforcement procedures and report to the Joint Standing Committee on Taxation by January 15, 2016. The amendment also adds an appropriations and allocations section.

**LD 1299 An Act To Allow Educational Access for Families**

**ONTP**

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

This bill establishes a scholarship granting organization credit to provide a Maine income tax credit to individuals and corporations who donate to scholarship granting organizations beginning in the 2016 tax year. Scholarship granting organizations are defined as organizations that provide educational scholarships, beginning in the 2016-2017 school year, to public or private school students in kindergarten to grade 12 who are from households in which the household incomes are equal to or below 250 percent of the income guidelines used to qualify for federal Department of Health and Human Services programs.

The amount of the credit is the amount of voluntary cash contributions made to a scholarship granting organization, up to a maximum of \$1,000 annually of the tax owed. Scholarship granting organizations that receive such contributions are subject to reporting requirements. The credit is not available for an educational scholarship provided to a student who attends a school that employs a paid staff or board member who is a member or an immediate family member of a member of the scholarship granting organization.