

MAINE STATE LEGISLATURE

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STATE OF MAINE
128TH LEGISLATURE
FIRST REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

August 2017

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STATE OF MAINE

128TH LEGISLATURE
FIRST REGULAR SESSION



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 128th 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 128th Legislature is Wednesday, November 1, 2017. 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 amendment requires a person requesting a refund of sales and use tax to submit an affidavit to the State Tax Assessor stating that a refund or credit has not been and will not be requested from the retailer. The requirement applies to pending reconsiderations and administrative appeals. The amendment also revises the process for a customer of a service provider to obtain a refund or credit of tax that was erroneously or illegally computed.

Enacted Law Summary

Public Law 2017, chapter 257 requires a person requesting a refund of sales and use tax to submit an affidavit to the State Tax Assessor stating that a refund or credit has not been and will not be requested from the retailer. The requirement applies to pending reconsiderations and administrative appeals. Chapter 257 also revises the process for a customer of a service provider to obtain a refund or credit of tax that was erroneously or illegally computed.

LD 620	An Act To Restore the Tax Deduction for Contributions to College Savings Accounts	Accepted Majority (ONTP) Report
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<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
POULIOT M DOW D	ONTP OTP-AM	

This bill restores an income tax deduction that was repealed in 2015 for contributions to a qualified tuition program established under Section 529 of the United States Internal Revenue Code of 1986 and sets the deduction at a maximum of \$1,000 annually per designated beneficiary. The change applies to tax years beginning on or after January 1, 2017.

Committee Amendment "A" (H-102)

This amendment, which is the minority report, reduces the maximum contribution that qualifies for a deduction to \$250 per designated beneficiary. This was the maximum contribution allowed when the deduction was repealed in 2015. The amendment also adds an appropriations and allocations section.

This amendment was not adopted.

LD 621	An Act To Retain Professionals and Attract Professionals to Maine by Amending Maine's Income Tax Code	ONTP
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<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
TIPPING R JACKSON T	ONTP	

This bill is a concept draft pursuant to Joint Rule 208.

This bill proposes to recruit and retain professionals in Maine by:

1. Creating or enhancing certain income tax credits, such as the dental care access credit and the primary care access credit, which provide an income tax credit for dentists and medical professionals practicing in an underserved area of the State; and
2. Creating or enhancing loan and loan forgiveness programs, such as the Educators for Maine Program and the Health Professions Loan Program, which provide loans to students in the areas of education or health who then agree to complete a certain length of service in Maine in return for forgiveness of those loans.

See also LD 1287.