

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
128<sup>TH</sup> 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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\*Committee member for a portion of the session

# STATE OF MAINE

128<sup>TH</sup> 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 128<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 128<sup>th</sup> 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*

**LD 946      An Act To Provide an Income Tax Credit for Students Returning to College**

**Accepted Majority (ONTP) Report**

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

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

It proposes to enact an income tax credit for individuals who are returning to postsecondary education after an absence of several years to help those individuals complete their degrees.

**Committee Amendment "A" (H-386)**

This amendment, which is the minority report, replaces the bill. This amendment provides a refundable income tax credit of up to \$5,000 for eligible individuals and parents of eligible individuals making payments of interest and principal on qualified education loans. The credit is phased out for married individuals filing joint returns with Maine adjusted gross income in excess of \$130,000 and for other returns with Maine adjusted gross income in excess of \$65,000. The amendment also provides that an individual may claim only the credit allowed under this amendment or the credit for educational opportunity but not both.

This amendment was not adopted.

See also LD 1123.

**LD 947      An Act To Support Employees with Significant Commutes**

**Died Between Houses**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
HERBIG E THIBODEAU M	OTP-AM ONTP	

This bill provides an income tax credit for an individual with a round-trip commute of at least 50 miles between the individual's primary residence and primary place of employment. The credit is equal to 25¢ per mile plus tolls. The credit does not apply to miles or tolls for which the individual claims a deduction from federal income tax or if the individual is compensated by the employer.

**Committee Amendment "A" (H-238)**

This amendment, which is the majority report, increases to 70 miles the round-trip commuting distance that qualifies for a tax credit and changes the amount of the credit to \$1,000 for individuals with a total eligible commuting mileage of 10,000 or more miles and \$500 for individuals with a total eligible commuting mileage between 5,500 and 10,000 miles. The amendment also removes tolls from the calculation of the amount of the credit and provides funding for the costs associated with implementing the credit.

This amendment was not adopted.