

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals  
(may include minor formatting differences from printed original)

**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

**STAFF:**

JULIE JONES, SENIOR LEGISLATIVE ANALYST

OFFICE OF FISCAL AND PROGRAM REVIEW  
5 STATE HOUSE STATION  
AUGUSTA, ME 04333  
(207) 287-1635  
<http://legislature.maine.gov/ofpr>

**MEMBERS:**

SEN. DANA L. DOW, CHAIR  
SEN. ANDRE E. CUSHING III  
SEN. JUSTIN M. CHENETTE

REP. RYAN TIPPING, CHAIR  
REP. STEPHEN S. STANLEY  
REP. JANICE E. COOPER  
REP. GAY M. GRANT  
REP. JOYCE MCCREIGHT\*  
REP. DENISE A. TEPLER\*  
REP. MAUREEN FITZGERALD TERRY  
REP. GARY L. HILLIARD  
REP. BRUCE A. BICKFORD  
REP. MATTHEW G. POULIOT  
REP. KARLETON S. WARD

\*Committee member for a portion of the session

# STATE OF MAINE

128<sup>TH</sup> 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 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*

Under Maine law, the amount of an estate exempt from Maine estate tax is defined as the same amount that is exempt under federal law, which is currently \$5,000,000. Amounts over the exclusion amount are taxed at 8%, 10% and 12% based on the amount of the estate.

This bill specifies that the amount of a Maine estate that is exempt from Maine estate tax is \$1,000,000 for estates of persons dying on or after January 1, 2018. The same tax rates as under the current law are maintained.

### **Committee Amendment "A" (H-559)**

This amendment adds an appropriation to cover the costs of administering the bill. The amendment provides funding for three Senior Revenue Agent positions and related costs to audit and process estate tax returns.

This amendment was not adopted.

### **LD 1283     An Act To Modernize the Mining Excise Tax**

**CARRIED OVER**

Sponsor(s)  
SAVIELLO T

Committee Report

Amendments Adopted

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

The bill proposes to update the mining tax laws to reflect current terminology and practice and to impose a new rate of tax on mining activities.

This bill was carried over to any special or regular session of the 128th Legislature by joint order, H.P. 1138.

### **LD 1285     An Act To Tax Political Expenditures Made Immediately before an Election**

**Accepted Majority  
(ONTP) Report**

Sponsor(s)  
SAVIELLO T

Committee Report  
ONTP  
OTP-AM

Amendments Adopted

This bill imposes a 50% tax on the value of a political expenditure made during the two weeks immediately before a primary, general, special or referendum election. "Political expenditure" has the same meaning as "expenditure" for the purpose of campaign finance reports, which includes a purchase, payment, distribution, loan, advance, deposit or gift of money or anything of value made for the purpose of influencing the nomination or election of any person or a ballot measure, such as a so-called people's veto or initiated bill. The tax is imposed on the person making the political expenditure and must be paid within 30 days of making the political expenditure.

### **Committee Amendment "A" (S-218)**

This amendment provides one-time funding for programming costs associated with the new tax proposed in the bill.

This amendment was not adopted.