

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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*Committee member for a portion of the session

STATE OF MAINE

128TH 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 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

LD 1581

**An Act To Simplify Maine Income Tax by Repealing or Terminating
Certain Tax Credits and the Charitable Contribution Checkoff**

ONTP

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

This bill, submitted by the Department of Administrative and Financial Services, makes the following changes to the income tax laws.

1. It repeals the Maine Fishery Infrastructure Tax Credit Program and terminates the availability of the corresponding tax credit and related individual and corporate income tax addition modifications for tax years beginning on or after January 1, 2017, except that unused credit amounts from prior tax years carried forward by the taxpayer may be used.
2. It terminates the availability of the tax credit for wellness programs and repeals the related income tax addition modifications for tax years beginning on or after January 1, 2017, except that unused credit amounts from prior tax years carried forward by the taxpayer may be used.
3. It repeals, for tax years beginning on or after January 1, 2017, the individual and corporate income tax subtraction modifications for gain attributable to the sale of eligible timberlands.
4. It repeals the tax credit for adult dependent care expenses and the related adjustment to Maine itemized deductions for tax years beginning on or after January 1, 2017.
5. It repeals the certified visual media production tax credit for tax years beginning on or after January 1, 2017 and removes related cross-references to that credit.
6. It repeals the tax credit for modifications to a homestead to make it accessible to an individual with a disability or physical hardship for tax years beginning on or after January 1, 2017 and removes a related cross-reference to that credit.
7. It repeals the tax credit for disability income protection plans in the workplace for tax years beginning on or after January 1, 2017 and removes related cross-references to that credit.
8. It repeals the voluntary charitable contribution checkoffs, and the requirement that the State Tax Assessor include the checkoffs on the tax form, for the Maine Endangered and Nongame Wildlife Fund, the Companion Animal Sterilization Fund, the Maine Children's Trust Incorporated, the Bone Marrow Screening Fund, the Maine Military Family Relief Fund, the Maine Veterans' Memorial Cemetery Maintenance Fund, the Maine Asthma and Lung Disease Research Fund and the Maine Public Library Fund from Maine individual income tax forms for tax years beginning on or after January 1, 2017 and eliminates funding for the Maine Military Family Relief Fund due to the elimination of the checkoff for that fund.

LD 1589

**An Act To Simplify the Taxation of Leasing Tangible Personal Property
and To Clarify the Incidence of Use Tax**

ONTP

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