

MAINE STATE LEGISLATURE

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STATE OF MAINE
128TH LEGISLATURE
FIRST SPECIAL, SECOND REGULAR AND SECOND SPECIAL SESSIONS



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

JOINT STANDING COMMITTEE ON TAXATION

October 2018

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STATE OF MAINE

128TH LEGISLATURE

FIRST SPECIAL, SECOND REGULAR AND SECOND SPECIAL SESSIONS



LEGISLATIVE DIGEST OF BILL SUMMARIES AND ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* contain summaries of all LDs and adopted amendments and all laws enacted or finally passed during the First Special, Second Regular and Second Special Sessions 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 dates for non-emergency legislation enacted in the First Special, Second Regular or Second Special Sessions of the 128th Legislature are: Monday, February 5, 2018; Wednesday, August 1, 2018; and Thursday, December 13, 2018, respectively. 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 1721 An Act To Require Room Remarketers and Operators of Transient Rental Platforms To Be Registered for the Collection and Reporting of Sales Taxes **INDEF PP**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-----------------------|-------------------------|---------------------------|
| HILLIARD G MASON G | OTP-AM | |

This bill requires operators of transient rental platforms to register to collect and report sales taxes for sales occurring on or after October 1, 2018.

Committee Amendment "A" (H-711)

This amendment incorporates a fiscal note.

The provisions of this bill were included in LD 1805, summarized below, which was enacted into law as Public Law 2017, chapter 375.

LD 1722 An Act To Encourage Computer Data Center Development by Providing a Sales Tax Refund or Exemption **ONTP**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|---------------------|-------------------------|---------------------------|
| STANLEY S DILL J | ONTP | |

This bill provides a sales tax refund or exemption for the purchase of eligible server equipment, eligible power infrastructure and electronic data storage and data management services by an eligible computer data center that begins operation between October 1, 2018 and October 1, 2021. A qualifying business must be engaged in commercial activity for profit, own or lease an eligible computer data center and add at least 20 full-time jobs with above-average wages within six years after the business first becomes eligible or the amount of refunded or the tax exemption or refund plus interest will be recaptured by the State.

LD 1723 An Act To Expand Job Opportunities for People Working in Maine **Accepted Majority (ONTP) Report**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-----------------------|-------------------------|---------------------------|
| HERBIG E LANGLEY B | ONTP OTP-AM | |

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

This bill proposes to expand job opportunities for people working in this State.

Committee Amendment "A" (H-654)

This amendment is the minority report of the committee. It provides an income tax deduction for employers that pay for housing costs of employees. The amount of the deduction is related to the number of hours worked during the tax year by the employee.