

MAINE STATE LEGISLATURE

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M
10/08

L.D. 2151

Date: 3/27/08

Minority

(Filing No. H-855)

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
123RD LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "B" to H.P. 1531, L.D. 2151, Bill, "An Act To Make Minor Substantive Changes to the Tax Laws"

Amend the bill by inserting before section 1 the following:

'Sec. 1. 7 MRSA §60, sub-§2, ¶A, as enacted by PL 2007, c. 301, §1, is amended to read:

A. In an amount equal up to 100% of the annual property taxes assessed by that municipality against land and buildings subject to a qualified easement up to the fair market value of the easement; and

Sec. 2. 7 MRSA §60-A, sub-§1, ¶B, as enacted by PL 2007, c. 301, §1, is amended to read:

B. Unless approved by a 2/3 vote of the municipality's legislative body, the municipality may not enter into farm support arrangements:

(1) Affecting more than 3% of the total annual valuation of taxable land in the municipality; and

(2) In any calendar year, affecting more than 1% of the total annual valuation of taxable land in the municipality.'

Amend the bill by striking out all of section 4.

Amend the bill in section 15 in §1763 by striking out the 5th and 6th lines (page 9, lines 1 and 2 in L.D.) and inserting the following: 'time of the sale or proves through other means that the property purchased was purchased for resale by the purchaser in the ordinary course of business. Notwithstanding section 1752, subsection 11, paragraph B, if the seller satisfies the seller's burden of proof, the sale is not considered a retail sale.'

Amend the bill by striking out all of sections 23 to 28.

Amend the bill by striking out all of section 32 and inserting the following:

COMMITTEE AMENDMENT

2013

COMMITTEE AMENDMENT "B" to H.P. 1531, L.D. 2151

1 'Sec. 32. 36 MRSA §6664, sub-§1, as enacted by PL 2005, c. 12, Pt. BBB, §5, is
2 amended to read:

3 1. **Report to Legislature.** By ~~January 15th~~ April 1st annually, the State Tax
4 Assessor shall submit to the joint standing committee of the Legislature having
5 jurisdiction over appropriations and financial affairs and the joint standing committee of
6 the Legislature having jurisdiction over taxation matters a report that contains the
7 following information with regard to persons receiving benefits under this chapter:

- 8 A. A list of persons receiving reimbursement for property taxes both under this
9 chapter and under a tax increment financing agreement;
- 10 B. The total tax increment financing district property value for each person;
- 11 C. The municipality of each tax increment financing district and the property tax
12 rate for that municipality;
- 13 D. The total tax increment financing district property taxes paid, categorized by real
14 property and personal property;
- 15 E. The total of tax increment financing credit enhancement agreement
16 reimbursement for property taxes paid categorized by real property and personal
17 property;
- 18 F. The total reimbursement received by each person under this chapter; and
- 19 G. The extent of overlap between reimbursement for property taxes on personal
20 property under this chapter and under a tax increment financing agreement.'

21 Amend the bill by striking out all of section 34.

22 Amend the bill in section 35 by striking out all of the last sentence (page 15, lines 19
23 to 21 in L.D.)

24 Amend the bill by relettering or renumbering any nonconsecutive Part letter or
25 section number to read consecutively.

26 **SUMMARY**

27 This amendment is the minority report of the committee. The amendment removes
28 provisions from the bill regarding authority to use sampling techniques in conducting
29 auditing, provisions relating to the estate tax and an unnecessary application date. The
30 amendment also removes a provision of the bill that repealed a report to the Legislature,
31 but changes the date of the report to permit provision of better data and revises language
32 regarding presumptions relating to sale for resale. The amendment also makes minor
33 changes to the municipal farm support program to facilitate administration.

34 **FISCAL NOTE REQUIRED**
35 (See attached)

COMMITTEE AMENDMENT



123rd MAINE LEGISLATURE

LD 2151

LR 3080(02)

An Act To Make Minor Substantive Changes to the Tax Laws

Fiscal Note for Bill as Amended by Committee Amendment "B"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor revenue decrease - General Fund