

# MAINE STATE LEGISLATURE

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L.D. 1798

Date: 6/14/19

(Filing No. H-596)

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
129TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1279, L.D. 1798, Bill, "An Act To Amend the Maine Tax Laws"

Amend the bill in Part A by striking out all of sections 7 and 8 and inserting the following:

'Sec. A-7. 36 MRS A §555 is amended to read:

**§555. Tenants in common and joint tenants**

A tenant in common or a joint tenant may be considered sole owner for the purposes of taxation, unless he the tenant notifies the ~~assessors~~ assessor on or before April 1st in the year in which a separate assessment is first requested what ~~his~~ the tenant's interest is; ~~but when a tax is assessed on lands owned or claimed to be owned in common, or in severalty, any person may furnish the tax collector and provides~~ an accurate description of his the tenant's interest in the land and pay his proportion of such tax; and thereafter his land or interest shall be free of all lien created by such tax property on a form provided by the State Tax Assessor.'

Amend the bill in Part A by striking out all of section 13.

Amend the bill in Part B by striking out all of section 1.

Amend the bill in Part B in section 6 in paragraph B in subparagraph (3) in the 4th line (page 11, line 35 in L.D.) by striking out the following: "pickup" and inserting the following: 'pickup'

Amend the bill in Part B in section 7 in paragraph A in subparagraph (4) in the 2nd line (page 13, line 14 in L.D.) by inserting after the following: "or of a" the following: 'pickup'

Amend the bill in Part B by striking out all of section 8.

Amend the bill in Part B in section 14 in subsection 1-C in the first line (page 17, line 9 in L.D.) by striking out the following: "Activities exempt." and inserting the following: 'Certain activities.'

**COMMITTEE AMENDMENT**

1 Amend the bill in Part B in section 20 in the first 2 lines (page 18, lines 29 and 30 in  
2 L.D.) by striking out the following: "as amended by PL 2017, c. 409, Pt. D, §2, is  
3 repealed and the following enacted in its place:" and inserting the following: 'as amended  
4 by PL 2019, c. 231, Pt. A, §10, is repealed and the following enacted in its place:'

5 Amend the bill in Part B in section 20 in §1811 in subsection 1 in paragraph D in  
6 subparagraph (4) in the 2nd line (page 20, line 14 in L.D.) by inserting after the  
7 following: "of a" the following: 'pickup'

8 Amend the bill in Part B in section 20 in §1811 in subsection 1 in paragraph D by  
9 striking out all of subparagraph (5) (page 20, lines 18 to 22 in L.D.) and inserting the  
10 following:

11 '(5) Ten percent on the value of adult use marijuana, adult use marijuana  
12 products and, if sold by a person to an individual who is not a qualifying patient,  
13 marijuana and marijuana products beginning on the first day of the calendar  
14 month in which adult use marijuana and adult use marijuana products may be  
15 sold in the State by a marijuana establishment licensed to conduct retail sales  
16 pursuant to Title 28-B, chapter 1.'

17 Amend the bill in Part B by striking out all of section 26.

18 Amend the bill in Part B in section 27 in the 2nd line (page 22, line 14 in L.D.) by  
19 inserting after the following: "paragraph B;" the following: 'and'

20 Amend the bill in Part B in section 27 in the 3rd line (page 22, line 15 in L.D.) by  
21 striking out the following: "and subsection 17-B;"

22 Amend the bill in Part C in section 3 in subsection 11-B in the 2nd line (page 22, line  
23 31 in L.D.) by striking out the following: "the tax" and inserting the following: 'tax'

24 Amend the bill in Part E in section 1 in paragraph HHH in the 2nd line (page 29, line  
25 10 in L.D.) by striking out the following: "commissioner's" and inserting the following:  
26 'commission's'

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

## 29 SUMMARY

30 This amendment makes the following changes to the bill.

31 1. It requires an owner of a partial interest in property requesting a separate  
32 assessment to notify the assessor by April 1st of the year in which the separate  
33 assessment is requested.

34 2. It strikes from the bill a provision removing the 15,000-acre limitation on the  
35 amount of land that a single taxpayer may have classified under the farm and open space  
36 tax program.

37 3. It strikes from the bill a provision that would remove the requirement that  
38 benevolent and charitable organizations be incorporated in Maine to qualify for a  
39 property tax exemption.





# 129th MAINE LEGISLATURE

LD 1798

LR 2372(02)

An Act To Amend the Maine Tax Laws

Fiscal Note for Bill as Amended by Committee Amendment *A(H-596)*  
Committee: Taxation  
Fiscal Note Required: Yes

## Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>				
General Fund	(\$281,200)	(\$466,700)	(\$467,650)	(\$469,597)
<b>Revenue</b>				
General Fund	\$281,200	\$466,700	\$467,650	\$469,597
Other Special Revenue Funds	\$14,800	\$19,300	\$19,350	\$19,453

### Fiscal Detail and Notes

The bill makes various changes to the tax laws and would result in an increase of General Fund revenue of \$281,200 in fiscal year 2019-20 and \$466,700 in fiscal year 2020-21. It would also result in an increase in Local Government Fund revenue of \$14,800 in fiscal year 2019-20 and \$19,300 in fiscal year 2020-21.