



MAINE STATE LEGISLATURE
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131st Legislature (2022-2024)

History and Final Disposition

LD 1804 / SP0729

Original Title: An Act to Provide Transparency and Accountability for Corporate Tax Expenditures. New Title: An Act to Improve the Reporting Process for Certain Tax Expenditure Programs. Presented by Senator BENNETT of Oxford. Referred to the Joint Standing Committee on Taxation. Public Hearing 05/11/23. OTP-AM Accepted 04/10/24. Amended by: CA (Changed Title) S-681. Carried Over: 07/26/23. Final Disposition: Enacted, Signed 04/16/24, PUBLIC LAW, Chapter 631.

Original Bill

[LD 1804 \(131st Legis. 2023\)](#)

Analyst's Summary of Enacted Law

[LD 1804 / PL 2023, c. 631](#)

Committee Materials

Joint Standing Committee on Taxation

- (Master file available on request—please include citation:cf131-LD-1804.pdf)

[Public Hearing \(Audio File\) \(TAX\) \(05/11/2023\)](#)

[Work Session \(Audio File\) \(TAX\) \(05/16/2023\)](#)

[Work Session \(Audio File\) \(TAX\) \(01/11/2024\)](#)

[Work Session \(Audio File\) \(TAX\) \(01/30/2024\)](#)

[Work Session \(Audio File\) \(TAX\) \(02/14/2024\)](#)

- (Click audio link on committee page. Audio files may cover several bills.)

New Drafts and Amendments

[Amendment CA \(S-681\) \(LD 1804 2024\) \(Passed\)](#)

Floor Proceedings and Debate

[HOUSE, April 25, 2023 \(H-356-372\)](#)

p. H-371

[SENATE, April 25, 2023 \(S-510-537\)](#)

p. S-521

[SENATE, July 25, 2023 \(S-1531-1592\)](#)

p. S-1586

[HOUSE, July 25, 2023 \(H-1153-1189\)](#)

p. H-1184

[HOUSE, April 10, 2024 \(H-1673-1722\)](#)

p. H-1696 (Amendment(s) S-681)

[SENATE, April 10, 2024 \(S-2230-2263\)](#)

p. S-2249 (Amendment(s) S-681)

[HOUSE, April 11, 2024 \(H-1723-1757\)](#)

p. H-1752 (Amendment(s) S-681)

[SENATE, April 12, 2024 \(S-2301-2346\)](#)

p. S-2307 (Amendment(s) S-681)

Enacted Law or Resolve

[PL 2023, c. 631](#)

Reports and Other Related Documents

[Heather Johnson, Commissioner, Maine Department Economic and Community Development. CY2023 Employment Tax Increment Financing Annual Report \(March 6, 2025\)](#)

To obtain items available on request, or to report errors or omissions in this history, please contact:

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