

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
118TH LEGISLATURE

SECOND REGULAR SESSION  
AND  
SECOND SPECIAL SESSION

BILL SUMMARIES  
JOINT STANDING COMMITTEE  
ON  
TAXATION

MAY 1998

**MEMBERS:**

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*Sen. Beverly C. Daggett*

*Sen. S. Peter Mills*

*Rep. Verdi L. Tripp, Chair*

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**ONE HUNDRED EIGHTEENTH LEGISLATURE  
SECOND REGULAR AND SECOND SPECIAL SESSIONS**

**Summary Of Legislation Before The Joint Standing Committees  
May 1998**

We are pleased to provide this summary of bills that were considered by the Joint Standing Committees of the Maine Legislature. The document is a compilation of bill summaries which describe each bill and relevant amendments, as well as the final action taken. Also included are statistical summaries of bill activity this Session for the Legislature and each of its joint standing committees.

The document is organized for convenient reference to information on bills handled by the joint standing committees. It is organized by committees and within committees by bill (LD) number. The committee report(s), prime sponsor for each bill and the lead co-sponsor(s), if designated, are listed below each bill title. All adopted amendments are listed by paper number. Two indices, a subject index and a numerical index by LD number are provided for easy reference to bills. They are located at the back of the document. A separate publication, History and Final Disposition of Legislative Documents, may also be helpful in providing information on the disposition of bills. These bill summaries also are available at the Law and Legislative Reference Library and on the Internet ([www.state.me.us/legis/opla](http://www.state.me.us/legis/opla)).

Final action on each bill is noted to the right of the bill title. The abbreviations used for various categories of final action are as follows:

- CON RES XXX*..... Chapter # of Constitutional Resolution passed by both Houses
- CONF CMTE UNABLE TO AGREE*.....Committee of Conference unable to agree; bill died
- DIED BETWEEN BODIES*.....House & Senate disagree; bill died
- DIED IN CONCURRENCE*.....One body accepts ONTP report; the other indefinitely postpones the bill
- DIED ON ADJOURNMENT*.....Action incomplete when session ended; bill died
- EMERGENCY*.....Enacted law takes effect sooner than 90 days
- FAILED EMERGENCY ENACTMENT/FINAL PASSAGE*.....Emergency bill failed to get 2/3 vote
- FAILED ENACTMENT/FINAL PASSAGE*.....Bill failed to get majority vote
- FAILED MANDATE ENACTMENT*.....Bill imposing local mandate failed to get 2/3 vote
- INDEF PP*.....Bill Indefinitely Postponed
- ONTP*..... Ought Not To Pass report accepted
- OTP ND*..... Committee report Ought To Pass In New Draft
- OTP ND/NT*..... Committee report Ought To Pass In New Draft/New Title
- P&S XXX*..... Chapter # of enacted Private & Special Law
- PUBLIC XXX*..... Chapter # of enacted Public Law
- RESOLVE XXX*..... Chapter # of finally passed Resolve
- UNSIGNED*.....Bill held by Governor
- VETO SUSTAINED*.....Legislature failed to override Governor's Veto

Please note the effective date for all non-emergency legislation enacted in the Second Regular Session (unless otherwise specified in a particular law) is June 30, 1998 and July 9, 1998 for the Second Special Session. Second Special Session laws include Public Laws beginning with Chapter 718, Private and Special Laws beginning with Chapter 82 and Resolves beginning with Chapter 117.

**Committee Amendment "A" (S-468)** (not adopted) was the minority report of the Committee. It would have added an appropriation section and a fiscal note to the bill.

**Senate Amendment "A" (S-471)** (not adopted) would have directed the State Tax Assessor to adopt rules to determine the amount of the taxpayer's contribution that would be deductible in any given year.

**LD 1855**

**An Act Regarding the Taxation of Goods Purchased in Connection with the Operation of a High-stakes Beano or High-Stakes Bingo Game** **DIED BETWEEN BODIES**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BISULCA	ONTP MAJ OTP-AM MIN	

LD 1855 was carried over from the First Special Session. The bill proposed to provide that a federally recognized Indian tribe that operates high-stakes beano or high-stakes bingo is operating in the tribe's governmental capacity. Providing the status of "operating in a governmental capacity" would exempt the tribe from state sales and income taxes.

**Committee Amendment "B" (H-810)** (minority report) would have replaced the bill. It would have placed the sales tax exemption in Title 36 of the Maine Revised Statutes with other sales tax exemptions. The amendment would have provided that only certain tangible personal property sold to a federally recognized Indian tribe for use in high-stakes beano or bingo games is exempt from sales tax. The amendment also would have added an effective date and a fiscal note to the bill. This amendment was adopted in the House; the Senate adopted the majority Ought Not to Pass report. A Conference Committee was appointed but was unable to reach agreement.

**LD 1908**

**An Act to Conform the Maine Tax Laws for 1997 with the United States Internal Revenue Code** **PUBLIC 596 EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
RUHLIN MORGAN	OTP-AM	S-469

LD 1908 would provide for conformity of the Maine income, estate and mining excise tax laws with the federal tax laws as of December 31, 1997, for tax years beginning on or after January 1, 1997.

**Committee Amendment "A" (S-469)** adds a fiscal note to the bill.

*Enacted law summary*

Public Law 1997, chapter 596 provides for conformity of the Maine income, estate and mining excise tax laws with the federal tax laws as of December 31, 1997, for tax years beginning on or after January 1, 1997. This bill was enacted as an emergency measure with an effective date of March 13, 1998.