

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

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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).

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.

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
RUHLIN TRIPP	OTP-AM	S-629

LD 2120 proposed to make technical corrections, clarifications and minor substantive changes to various laws concerning taxation and repeal various obsolete tax provisions.

Committee Amendment "A" (S-629) makes corrections to the original bill and adds additional technical corrections, clarifications and minor substantive changes. The amendment also adds a fiscal note to the bill.

Enacted law summary

Public Law 1997, chapter 668 makes technical corrections, clarifications and minor substantive changes to various laws concerning taxation and also repeals various obsolete tax provisions. This bill was enacted as an emergency measure with an effective date of April 2, 1998.

See also LD 2125 which amends a portion of this bill.

LD 2139 An Act to Equalize and Clarify the Tax on Hard Cider PUBLIC 767

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GREEN DAGGETT	OTP-AM	H-856

LD 2139 proposed to reduce the excise tax and alcohol premium on hard cider to the beer rate of 35¢ per gallon rather than its current tax treatment as spirits. The bill also proposed to permit wine, wine spirits, and hard cider to be withdrawn from a bonded wine premises or used on bonded wine premises for purposes such as testing and tasting without being subject to the excise or premium tax.

Committee Amendment "A" (H-856) removed the provision from the original bill permitting wine, wine spirits, and hard cider to be withdrawn from bonded wine premises and adds a fiscal note to the bill.

Enacted law summary

Public Law 1997, chapter 767 reduces the excise tax and alcohol premium on hard cider to the beer rate of 35¢ per gallon rather than its current tax treatment as spirits.

LD 2158 An Act to Create a Maritime Empowerment Zone ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SAXL M AMERO	ONTP	

LD 2158 would have required the Commissioner of Economic and Community Development to establish a maritime empowerment zone that would allow businesses to be eligible for the Maine Employment Tax Increment Financing Program.

LD 2171 Resolve, to Implement the Interim Recommendations of the Task Force on State and Federal Tax Filing RESOLVE 128

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
	OTP-AM MAJ	H-867
	ONTP MIN	S-758 MICHAUD

LD 2171 proposed to extend the reporting date for one year for the Task Force on State and Federal Tax Filing and to authorize expenses for members of the task force appointed to represent the business community. The bill would authorize the task force to meet up to 12 times during 1998.

Committee Amendment "A" (H-867) proposed to add to the membership of the Task Force on State and Federal Tax Filing a certified public accountant appointed by the Governor, authorize payment of expenses for the certified public accountant, change the appropriation and add a fiscal note to the resolve.

Senate Amendment "A" to Committee Amendment "A" (S-758) would authorize the Task Force on State and Federal Tax Filing to meet up to 4 times in 1998 and adjust the appropriation and fiscal note accordingly.

Enacted law summary

Resolve 1997, chapter 128 extends the reporting date for one year for the Task Force on State and Federal Tax Filing, provides for the appointment to the commission of a certified public accountant, authorizes expenses for members of the task force appointed to represent the business community and authorizes the task force to meet up to 4 times during 1998.

LD 2192 An Act to Create a Nonlegislative System to Adjust Municipal Valuations in the Circumstance of Sudden and Severe Valuation Disruption PUBLIC 688