

MAINE STATE LEGISLATURE

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STATE OF MAINE
119TH LEGISLATURE

FIRST REGULAR SESSION

BILL SUMMARIES
JOINT STANDING COMMITTEE
ON
TAXATION

AUGUST 1999

Staff:

Julie S. Jones, Legislative Analyst

*Office of Fiscal and Program Review
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Sen. Beverly C. Daggett
Sen. S. Peter Mills*

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Rep. Peter E. Cianchette*



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MEMORANDUM

To: Members, Joint Standing Committee on Taxation

From: Julie S. Jones, Legislative Analyst

Date: August, 1999

Re: Bill Summaries, 119th Legislature, 1st Regular Session

Enclosed please find a summary of all bills, resolves, joint study orders, joint resolutions and Constitutional resolutions that were considered by the Joint Standing Committee on Taxation during the 1st Regular Session of the 119th Legislature. The summary describes each bill or order and relevant amendments as well as the final action. Also included is a statistical summary of bill activity by the committee. Please note the effective date for all non-emergency legislation enacted in the 1st Regular Session (unless a later date is specified in a particular law) is September 18, 1999. Joint orders are effective when passed.

The document is organized for convenient reference to information on bills handled by the committee this session. It is organized by bill (LD) number and two indices are located at the back of the document that group bills by subject and by LD number. 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:

CARRIED OVERBill carried over to Second Regular Session

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

NOT PROPERLY BEFORE THE BODY Ruled out of order by the presiding officers; bill died

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

READ AND PASSED Joint Order passed by the House and Senate

PASSED AS AMENDED Joint Order passed as amended by the House and Senate

A complete summary of bills for all committees will be available in the very near future. Copies will be on file in the Law and Legislative Reference Library and Senate and House offices. You will also soon be able to access these bill summaries from our website.

I hope you find this information useful. If you have any questions or suggestions, please do not hesitate to contact this office.

Best wishes for an enjoyable summer.

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

LD 73 proposed to provide an income tax checkoff for a contribution for the benefit of the Veterans' Memorial Cemetery.

LD 85 RESOLUTION, Proposing an Amendment to the Constitution of Maine ONTP
to Provide Tax Relief for Maine Citizens

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PLOWMAN	ONTP	

LD 85 proposed a Constitutional amendment to allow the property taxes on certain homesteads to be frozen if the property owner is a Maine resident who is 65 years of age or older, occupies the homestead property and earns less than 110% of the poverty income level.

LD 94 An Act to Provide a Property Tax Abatement for a Residential Structure ONTP
Destroyed by Fire or Natural Disaster

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BROOKS	ONTP	

LD 94 proposed to provide for a property tax abatement for a residential structure that is uninhabitable for at least one month due to fire or natural disaster. The abatement would be prorated based on the portion of the year that the structure is uninhabitable.

LD 96 An Act to Create a Civil Violation for the Misuse of a Sales Tax ONTP
Registration Certificate Number

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GAGNON CAREY	ONTP	

LD 96 proposed to make it a civil violation to misuse a sales tax registration certificate, sales tax registration certificate number or exempt status to avoid the proper payment of sales tax.

LD 101 An Act to Provide a State Income Tax Deduction for Rent ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
AHEARNE PENDLETON	ONTP	

LD 101 proposed to create a state income tax deduction for rent paid by a person who earns less than \$25,700 and who uses the rental property as that person's dwelling. The deduction would be the lesser of the rent paid during the taxable year or

\$5,000 for a person who is filing a joint tax return or is a single parent with children or \$3,000 for a person filing a single tax return. The deduction would apply to tax years beginning January 1, 2000.

LD 102 **An Act to Change Eligibility for the Elderly Low Cost Drug Program** **ONTP**

<u>Sponsor(s)</u> AHEARNE PENDLETON		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 102 proposed to expand eligibility for the elderly low cost drug program to include individuals when at least 40% of the household income is spent on health care and the household income is not more than 25% above basic eligibility levels.

Bills relating to the elderly low cost drug program were heard jointly with the Joint Standing Committee on Health and Human Services. Please see bills indexed for that Committee.

See also the “Part 2” budget bill, PL 1999, chapter 401, Part KKK.

LD 115 **An Act to Amend the Elderly Low Cost Drug Program** **ONTP**

<u>Sponsor(s)</u> BERUBE MENDROS		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 115 proposed to lower the income eligibility level for the elderly low cost drug program for households with more than one member. It would have required that the income limits for a single-member household apply to any applicant, regardless of the number of members in the household.

Bills relating to the elderly low cost drug program were heard jointly with the Joint Standing Committee on Health and Human Services. Please see bills indexed for that Committee.

See also the “Part 2” budget bill, PL 1999, chapter 401, Part KKK.

LD 120 **An Act to Include Investment in Agricultural Building Improvements in the Business Property Tax Reimbursement Program** **ONTP**

<u>Sponsor(s)</u> LONGLEY COWGER		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 120 proposed to extend the benefits of the business equipment tax reimbursement (BETR) program to building improvements used for a trade or business activity related to agriculture.

LD 128 **An Act to Exempt Pregnancy Care Centers from the Sales Tax** **ONTP**