

# MAINE STATE LEGISLATURE

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**STATE OF MAINE  
119TH LEGISLATURE**

**SECOND REGULAR SESSION**

**BILL SUMMARIES  
JOINT STANDING COMMITTEE  
ON  
TAXATION**

**JULY 2000**

**Staff:**

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TO: Members, Joint Standing Committee on Taxation  
 FROM: Julie Jones, Legislative Analyst  
 DATE: July, 2000  
 RE: **BILL SUMMARIES, 119th LEGISLATURE, 2nd 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 2nd 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 2nd Regular Session (unless a later date is specified in a particular law) is August 11, 2000. 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:

*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 amendment 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.

**LD 1122****An Act to Return a Percentage of the Meals and Lodging Tax to the Municipality in Which Those Taxes were Levied****ONTP**

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

LD 1122 was carried over from the First Regular Session. The bill proposed to return 10% of the sales taxes collected for liquor sold in on-premises establishments, meals and lodging to the municipalities where those taxes were collected.

**LD 1587****An Act to Allow the Surviving Veteran Spouse of a Veteran to Continue to Receive the Property Tax Exemption****INDEF PP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PIEH KILKELLY	OTP-AM	

LD 1587 was carried over from the First Regular Session. The bill proposed to expand property tax exemptions for veterans to permit a widower to claim an exemption as a surviving spouse and to permit an eligible surviving spouse of a veteran who is also an eligible veteran to claim one property tax exemption as a veteran and a second exemption as a surviving spouse.

**LD 1594****An Act to Promote Equity Among Health Care Clinics****INDEF PP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
ABROMSON MAYO	OTP-AM	

LD 1594 was carried over from the First Regular Session. The bill proposed to expand the sales tax exemption for rural health clinics to include all incorporated nonprofit health clinics.

**LD 1824****An Act to Encourage Equity Equivalent Loans or Investments in Nonprofit Community Economic Development Organizations****INDEF PP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
HARRIMAN	OTP-AM	

LD 1824 was carried over from the First Regular Session. The bill proposed to provide a deduction from income for purposes of the franchise tax on financial institutions. The deduction would be equal to the difference between the income earned on an equity equivalent loan to a nonprofit community development financial organization and the income that would have been earned on a market rate loan.