

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

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
5 State House Station
Augusta, ME 04333-0005
(207)287-1635*

MEMBERS:

*Sen. Richard P. Ruhlin, Chair
Sen. Beverly C. Daggett
Sen. S. Peter Mills*

*Rep. Kenneth T. Gagnon, Chair
Rep. Bonnie Green
Rep. Thomas M. Davidson
Rep. Patrick Colwell
Rep. Stephen S. Stanley
Rep. David G. Lemoine
Rep. Kenneth F. Lemont
Rep. Eleanor M. Murphy
Rep. John T. Buck
Rep. Peter E. Cianchette*



MAINE STATE LEGISLATURE
Office of Fiscal and Program Review
5 State House Station
Augusta Maine 04333-0005
TEL: (207) 287-1635
FAX: (207) 287-6469

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.

LD 1309

An Act to Make Technical Changes and Improvements to the Employment Tax Increment Financing Program

PUBLIC 388

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
TRIPP DAGGETT	OTP	

LD 1309 proposed to make technical changes to the Employment Tax Increment Financing program to bring the statutes into conformity with the unemployment and income data that is available from the Department of Labor and to remove conflicts related to the timing of applications, approval of applications, commencement of benefits and mid-term review.

Enacted law Summary

Public law 1999, chapter 388 made technical changes to the Employment Tax Increment Financing program to bring the statutes into conformity with the unemployment and income data that is available from the Department of Labor and to remove conflicts related to the timing of applications, approval of applications, commencement of benefits and mid-term review.

LD 1314

An Act to Establish Medical Savings Accounts

ONTP

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

LD 1314 proposed to allow residents of the State to establish medical savings accounts for payment of eligible medical expenses, including the payment of health insurance premiums and deductibles. Contributions to, interest earned on and qualified withdrawals from medical savings accounts would be exempt from Maine state income tax.

LD 1331

An Act to Allow Local Option Excise Taxes on Vehicles

ONTP

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

LD 1331 proposed to allow municipalities to establish excise tax rates for motor vehicles if those rates do not exceed the statutory rate.

LD 1333

An Act to Establish a Personal Property Tax on Truck Tractors, Trailers and Semitrailers Registered in this State

ONTP

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

LD 1333 proposed to establish a personal property tax on commercial truck tractors, trailers and semitrailers registered in Maine. The rate of tax would be established by the Secretary of State based on vehicle weight and miles traveled. Revenues

from the tax would be deposited to the Highway Fund and could be used only for repair and maintenance of municipally owned roads.

LD 1344 **An Act to Provide Long-term Funding for the Land for Maine's Future Program** **INDEF PP**

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

LD 1344 proposed that until June 30, 2009, 45% of all receipts from the real estate transfer tax must be deposited in the Land for Maine's Future Fund rather than the General Fund. These funds must be used to acquire land and easements from willing sellers for public outdoor access and recreation, farmland preservation, land conservation and to protect wildlife habitat.

Committee Amendment "A" (H-390) proposed to redraft the provisions of the bill to avoid potential future statutory conflicts.

This bill was indefinitely postponed off the Appropriations Table.

LD 1365 **An Act to Amend the Procedures under the So-called Circuit Breaker Program** **ONTP**

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

LD 1365 proposed to require a claimant under the Maine Residents Property Tax Program to submit proof of payment of the property taxes or rent upon which a claim for benefits is made before the claim may be allowed.

LD 1374 **An Act to Create a Sales Tax Exemption for Child Abuse and Neglect Councils, Child Advocacy Organizations and Community Action Agencies** **PUBLIC 499**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BRAGDON	OTP-AM MAJ ONTP MIN	S-336 LONGLEY

LD 1374 proposed to create a tax exemption for sales to child abuse and neglect councils.

Senate Amendment "A" (S-336) proposed to reallocate the sales tax exemption for child abuse and neglect councils to the subsection of law that currently provides an exemption to community action agencies. This amendment also adds a sales tax exemption for child advocacy organizations that are members of the Medicaid Advisory Committee.

Enacted law summary