

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
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
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Rep. Eleanor M. Murphy
Rep. John T. Buck
Rep. Peter E. Cianchette*



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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 1697 **An Act Requiring Towns to Conduct a Revaluation of Properties Every 10 Years** **ONTP**

<u>Sponsor(s)</u> CAMERON		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1697 proposed to require revaluation of property at least every 10 years.

LD 1722 **An Act to Provide a State Income Tax Credit for the Costs of Health Insurance Paid by Individuals** **ONTP**

<u>Sponsor(s)</u> AMERO		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1722 proposed to establish a state income tax credit for up to 50% of the health insurance premiums up to \$4,000 paid by individuals who either pay for their own health insurance or who pay a portion of the premium under a health insurance program offered through their employer.

LD 1729 **An Act to Bring the State's Household Employee Tax into Compliance with Federal Tax Law** **ONTP**

<u>Sponsor(s)</u> LONGLEY		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1729 proposed to permit a person who is allowed to report and pay all federal withholdings for a household employee once a year at the time the person files an annual federal tax return to also report and pay all state withholdings for the employee, including withheld income tax and the employer's unemployment contribution for the employee, once a year at the time the person files an annual state income tax return.

LD 1734 **An Act to Offer Tax Credits for Certain Value-added Wood Products Produced in Maine** **ONTP**

<u>Sponsor(s)</u> LONGLEY		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1734 proposed an income tax credit for manufacturers of value-added wood products equal to 5% of the value added to a wood product by the taxpayer.

LD 1745 **An Act Regarding the Interest and Penalties on Unpaid Taxes when the Taxpayer Files for Bankruptcy** **DIED BETWEEN BODIES**

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

LD 1745 proposed to suspend the accumulation of interest and penalties for nonpayment or late payment of taxes when the taxpayer files for bankruptcy.

LD 1750 An Act to Change the Method of Sales Tax Calculation for Heavy Equipment ONTP

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

LD 1750 is a concept draft that proposed a sales tax trade-in credit for certain types of heavy equipment used for construction.

LD 1764 An Act to Repeal Tax Incentives for Certain Shipbuilding Facilities ONTP

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

LD 1764 proposed to repeal the shipbuilding facility credit.

LD 1770 An Act to Exempt Resold Camper Caps From Being Taxed Separately ONTP

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

LD 1770 is a concept draft that proposed to provide more equitable tax treatment of resold camper caps.

LD 1773 An Act to Allow for a Prorated Application of Property Tax Exemptions for Charitable and Benevolent Institutions and Literary and Scientific Institutions ONTP

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

LD 1773 proposed to allow property tax exemptions for benevolent and charitable institutions and literary and scientific institutions to be prorated based on the percentage of the property that is used for the purposes of the institution.