

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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Sen. Beverly C. Daggett
Sen. S. Peter Mills**

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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 2459**An Act to Promote the Economic Security of Maine Citizens****ONTP**

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

LD 2459 proposed a state income tax exemption of \$6,000 per recipient of state, federal and military retirement benefits. Similar provisions were included in LD 2510, the Supplemental Budget Bill, Public Law 1999, chapter 731, Part S. See also LD 2542 and LD 2641.

LD 2460**An Act to Establish Criteria for Tax Incentive Programs****PUBLIC 768**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GAGNON	OTP-AM MAJ	H-1021
RUHLIN	OTP-AM MIN	H-1055 GAGNON S-766 MICHAUD

LD 2460 proposed to establish requirements for the enactment of new economic development incentive programs and to require the Department of Economic and Community Development to existing economic development incentive programs over a two-year period.

Committee Amendment “A” (H-1021) was the majority report of the Committee and proposed to replace the original bill. The amendment proposed to provide criteria and a procedure for review of new and existing economic development incentive by the Department of Economic and Community Development. The amendment also proposed changes to reporting dates, an extension of the repeal date for the economic development incentive review laws, withholding of reimbursement under the business equipment tax refund (BETR) program for businesses that fail to file required reports and administrative changes for the Economic Development Incentive Commission.

House Amendment “A” to Committee Amendment “A” (H-1055) proposed additional notice and due process rights to claimants at risk of forfeiting reimbursement under the BETR program for failure to file required reports.

Senate Amendment “A” to Committee Amendment “A” (S-766) proposed to amend an appropriation for expenses of the Economic Development Incentive Commission to provide that the appropriation is made on a one-time basis.

See also LDs 2384, 2390, 2501 and 2516.