

# MAINE STATE LEGISLATURE

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**STATE OF MAINE  
120TH LEGISLATURE**

**FIRST REGULAR SESSION**

**BILL SUMMARIES  
JOINT STANDING COMMITTEE  
ON  
TAXATION**

**AUGUST 2001**

**Staff:**

**Julie S. Jones, Legislative Analyst**

**Office of Fiscal and Program Review  
5 State House Station  
Augusta, ME 04333-0005  
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MEMORANDUM

**To:** Members, Joint Standing Committee on Taxation

**From:** Julie S. Jones, Legislative Analyst

**Date:** August 22, 2001

**Re:** Bill Summaries, 120th 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 120th 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 21, 2001. 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 OVER*..... *Bill carried over to the 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*

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.

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 interim.

Joint Standing Committee on Taxation

**LD 13**

**An Act Relating to Taxation of Agriculture**

**DIED ON  
ADJOURNMENT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GREEN NUTTING J	OTP-AM	H-571

LD 13 proposed to change the definition of "farmland" under the farm and open space tax law by reducing the number of acres needed to qualify as "farmland" from 5 contiguous acres to 2 contiguous acres.

**Committee Amendment "A" (H-571)** proposed to permit tracts of land of 2 to 5 contiguous acres to qualify for current use valuation under the farm and open space tax law if the tracts produce at least \$2,000 annual commercial gross income from farming or agricultural activity. The amendment proposed to require the State to reimburse municipalities for tax loss under the farm and open space tax law according to the same formula used under the tree growth tax law. The amendment also proposed changes to sales tax provisions relating to agriculture by proposing that the same definition of agricultural activity apply for purposes of eligibility for the sales tax exemption for products used in agriculture and the sales tax refund for depreciable machinery and equipment and electricity and to add certain horticultural activities to the definition. The amendment proposed to add an appropriation section and a fiscal note to the bill. See also LD 36 and LD 1497.

LD 13 died on the Appropriations Table.