STATE OF MAINE
120TH LEGISLATURE

FIRST REGULAR SESSION

BILL SUMMARIES
JOINT STANDING COMMITTEE
ON
TAXATION

AUGUST 2001

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Staff:
Julie S. Jones, Legislative Analyst

Office of Fiscal and Program Review
5 State House Station
Augusta, ME 04333-0005
(207) 287-1635

MAINE STATE LEGISLATURE

OFFICE OF FISCAL AND PROGRAM REVIEW

5 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0005
Telephone: (207) 287-1635
FAX: (207) 287-6469

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.

LD 615 **An Act to Eliminate the Marriage Penalty under the Income Tax Laws** **DIED ON ADJOURNMENT**

Sponsor(s)	Committee Report	Amendments Adopted
GLYNN	OTP-AM	H-657

LD 615 proposed to increase the standard deduction for married persons filing joint returns and surviving spouses permitted to file joint returns to twice the amount for persons filing as single individuals or married persons filing separately. The standard deduction for heads of households would be 150% of the amount for single individuals.

Committee Amendment "A" (H-657) proposed to clarify that the doubling of the standard deduction would not apply to individuals who file joint returns and are also included as dependents on the return of another taxpayer.

LD 615 died on the Appropriations Table.