

MAINE STATE LEGISLATURE

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*State Of Maine
120th Legislature*

Second Regular Session

Bill Summaries

*Joint Standing Committee
on
Taxation*

May 2002

Members:

*Sen. Kenneth T. Gagnon, Chair
Sen. Kenneth F. Lemont
Sen. Richard Kneeland*

*Rep. Bonnie Green, Chair
Rep. Stephen S. Stanley
Rep. Rosita Gagne*

*Rep. Joseph C. Perry
Rep. Bernard E. McGowan
Rep. Janet L. McLaughlin
Rep. Eleanor M. Murphy
Rep. John T. Buck
Rep. Randall L. Bumps
Rep. David E. Bowles*

Staff:

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Maine State Legislature
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120th Legislature
Second Regular Session

Summary Of Legislation Before The Joint Standing Committees
May 2002

Enclosed please find a summary of all bills, resolves, joint study orders, joint resolutions and Constitutional resolutions that were considered by the joint standing select committees of the Maine Legislature this past session.

The document is organized for convenient reference to information on bills considered by the committees. It is arranged alphabetically by committee name and within committees by bill (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
PASSED..... Joint Order passed in both bodies
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

Please note the effective date for all non-emergency legislation enacted in the Second Regular Session (unless otherwise specified in a particular law) is July 25, 2002.

Patrick T. Norton, Interim Director
Offices located in Room 215 of the Cross Office Building

Joint Standing Committee on Taxation

LD 1871

An Act to Conform Maine Tax Law to the Federal Mobile Telecommunications Sourcing Act

**PUBLIC 584
EMERGENCY**

<u>Sponsor(s)</u> GAGNON		<u>Committee Report</u> OTP-AM		<u>Amendments Adopted</u> S-481
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LD 1871 proposed to provide standards for determining the state jurisdiction that may tax mobile Telecommunications services by conforming Maine's sales and use tax law to the federal Mobile Telecommunications Sourcing Act.

Committee Amendment “A” (S-481) proposed to make technical corrections in order to ensure that the bill properly conforms the State's sales and use tax law and the E-9-1-1 surcharge to the federal Mobile Telecommunications Sourcing Act.

Enacted Law Summary:

Public Law 2001, chapter 584 provides standards for determining the state jurisdiction that may tax mobile telecommunications services by conforming Maine’s sales and use tax law to the federal Mobile Telecommunications Sourcing Act. This bill was enacted as an emergency measure. It took effect April 1, 2002 and applies to bills issued by providers of telecommunications services after August 1, 2002.

LD 1872

An Act to Enable the State to Enter into an Agreement with Other States to Simplify and Modernize Sales and Use Tax Administration

**PUBLIC 496
EMERGENCY**

<u>Sponsor(s)</u> GAGNON		<u>Committee Report</u> OTP		<u>Amendments Adopted</u>
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LD 1872 proposed to authorize the State Tax Assessor to enter into an agreement with other states governing the uniform administration of sales and use tax laws.

Enacted Law Summary:

Public Law 2001, chapter 496 authorizes the State Tax Assessor to enter into an agreement with other states governing the uniform administration of sales and use tax laws. Any recommended changes in State sales and use tax laws resulting from the agreement would have to be separately enacted by the Legislature. This bill was enacted as an emergency measure and took effect March 1, 2002.