

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*

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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 a compilation of bill summaries which describe each bill and relevant amendments, as well as the final action taken. Also included are statistical summaries of bill activity this session for the Legislature and each of its joint standing committees.

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. The committee report(s), prime sponsor for each bill and the lead co-sponsor(s), if designated, are listed below each bill title. All adopted amendments are listed by paper number. Two indices, a subject index and a numerical index by LD number are provided for easy reference to bills. They are located at the back of the document. A separate publication, History and Final Disposition of Legislative Documents, may also be helpful in providing information on the disposition of bills. These bill summaries also are available at the Law and Legislative Reference Library and on the Internet (www.state.me.us/legis/opla).

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:

<i>CON RES XXX</i>	<i>Chapter # of Constitutional Resolution passed by both Houses</i>
<i>CONF CMTE UNABLE TO AGREE</i>	<i>Committee of Conference unable to agree; bill died</i>
<i>DIED BETWEEN BODIES</i>	<i>House & Senate disagree; bill died</i>
<i>DIED IN CONCURRENCE</i>	<i>One body accepts ONTP report; the other indefinitely postpones the bill</i>
<i>DIED ON ADJOURNMENT</i>	<i>Action incomplete when session ended; bill died</i>
<i>EMERGENCY</i>	<i>Enacted law takes effect sooner than 90 days</i>
<i>FAILED EMERGENCY ENACTMENT/FINAL PASSAGE</i>	<i>Emergency bill failed to get 2/3 vote</i>
<i>FAILED ENACTMENT/FINAL PASSAGE</i>	<i>Bill failed to get majority vote</i>
<i>FAILED MANDATE ENACTMENT</i>	<i>Bill imposing local mandate failed to get 2/3 vote</i>
<i>NOT PROPERLY BEFORE THE BODY</i>	<i>Ruled out of order by the presiding officers; bill died</i>
<i>INDEF PP</i>	<i>Bill Indefinitely Postponed</i>
<i>ONTP</i>	<i>Ought Not To Pass report accepted</i>
<i>OTP ND</i>	<i>Committee report Ought To Pass In New Draft</i>
<i>OTP ND/NT</i>	<i>Committee report Ought To Pass In New Draft/New Title</i>
<i>P&S XXX</i>	<i>Chapter # of enacted Private & Special Law</i>
<i>PASSED</i>	<i>Joint Order passed in both bodies</i>
<i>PUBLIC XXX</i>	<i>Chapter # of enacted Public Law</i>
<i>RESOLVE XXX</i>	<i>Chapter # of finally passed Resolve</i>
<i>UNSIGNED</i>	<i>Bill held by Governor</i>
<i>VETO SUSTAINED</i>	<i>Legislature failed to override Governor's Veto</i>

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.