

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

*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:

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 POLICY AND LEGAL ANALYSIS

13 State House Station, Augusta, Maine 04333-0013
Telephone: (207) 287-1670
Fax: (207) 287-1275

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

5. Effective January 1, 2003, it changes the methods by which the interest rate applied to the late payment of taxes is calculated.
6. It amends the definition of “primarily” in the Sales and Use Tax Law.
7. It amends the provisions regarding the employment of an assessor by the municipal assessing unit, reporting use tax on individual income tax returns, personal exemptions and the payment of estimated tax.

This bill was enacted as an emergency measure and, except as otherwise indicated, took effect April 1, 2002.

LD 1894

An Act Regarding Cigarette Tax Stamps

ONTP

<u>Sponsor(s)</u> DAGGETT	<u>Committee Report</u> ONTP MAJ OTP-AM MIN	<u>Amendments Adopted</u>
------------------------------	---------------------------------------------------	---------------------------

LD 1894 proposed to change the law regarding cigarette tax stamps enacted by the First Regular Session of the 120th Legislature by replacing it with the law that was previously in effect. Current law requires the State Tax Assessor to sell cigarette stamps to licensed cigarette distributors at a discount of 2.16% from face value for stamps sold prior to July 1, 2002 and 2.03% for stamps sold on or after July 1, 2002. This bill proposed to require the State Tax Assessor to sell these stamps at a discount of 2.5% from face value and to apply this change retroactively to July 1, 2001.

Committee Amendment “A” (S-442) proposed to maintain the distributor discount on cigarette tax stamps at the current amount of 2.16% and eliminate the scheduled reduction on July 1, 2002 to 2.03%.

LD 1966

An Act to Amend the Laws Relating to Development Districts

PUBLIC 669

<u>Sponsor(s)</u> GAGNON RICHARDSON	<u>Committee Report</u> OTP-AM	<u>Amendments Adopted</u> S-547
-------------------------------------------	-----------------------------------	------------------------------------

LD 1966 proposed to amend the provisions of law relating to municipal development districts and tax increment financing districts.

Committee Amendment “B” (S-547) proposed to make changes to improve and clarify the reorganization of the laws relating to development districts and tax increment financing districts. The amendment proposed to clarify the application of the laws to districts designated before the effective date of the Act and to require that a development program for a development district include all documentation submitted to or prepared by the municipality when considering the economic benefit of the district to the municipality and the potential economic detriment to other businesses in the municipality.