### MAINE STATE LEGISLATURE

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## State Of Maine 121st Legislature

#### First Regular Session

Bill Summaries

Joint Standing Committee on Taxation

July 2003

#### <u>Members:</u>

Sen. Stephen S. Stanley, Chair Sen. Ethan Strimling Sen. Richard A. Nass

Rep. David G. Lemoine, Chair Rep. Joseph C. Perry Rep. Bernard E. McGowan Rep. Deborah L. Simpson Rep. Arthur L. Lerman Rep. Edward J. Suslovic Rep. Harold A. Clough Rep. Jonathan T. E. Courtney Rep. Earle L. McCormick Rep. Joshua A. Tardy

#### Staff:

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#### Maine State Legislature



# Office Of Policy And Legal Analysis Office Of Fiscal And Program Review

### 121st Maine Legislature First Regular Session

#### Summary Of Legislation Before The Joint Standing Committees

Enclosed please find a summary of all bills, resolves, joint study orders, joint resolutions and Constitutional resolutions that were considered by the joint standing and joint 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, <u>History and Final Disposition of Legislative Documents</u>, 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:

CARRIED OVER PURSUANT TO HP 1212	Bills carried over to the 2 <sup>nd</sup> Regular Session
CON RES XXX	Chapter # of Constitutional Resolution passed by both Houses
CONF CMTE UNABLE TO AGREE	
DIED BETWEEN BODIES	
DIED IN CONCURRENCEOne bo	dy 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 failed to get majority voteBill imposing local mandate failed to get 2/3 vote
NOT PROPERLY BEFORE THE BODY	
INDEF PP	Bill Indefinitely Postponed
ONTP	Ought Not To Pass report accepted
OTP-ND	
P&S XXX	
PASSED	Joint Order passed in both bodies
PUBLIC XXX	
RESOLVE XXX	
UNSIGNED	Bill held by Governor
VETO SUSTAINED	Legislature failed to override Governor's Veto

Please note that the effective date for all non-emergency legislation enacted in the First Regular Session (unless otherwise specified in a particular law) is September 13, 2003.

Sponsor(s)	Committee Report	Amendments Adopted
STANLEY	OTP	_
CLARK		

LD 551 proposed to amend the law relating to appeals of property tax abatement requests, in municipalities that do not have a board of assessment review, for property with a valuation of at least \$500,000 to clarify that the appeal process is suspended if the taxpayer is delinquent in paying taxes due after the year that is the subject of the abatement request being appealed when the taxes are not paid by the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers. The changes proposed by this bill are identical to changes made to the Maine Revised Statutes, Title 36, section 843, subsection 4 by Public Law 2001, chapter 436, which applied to municipalities that have a board of assessment review.

#### Enacted law summary:

Public Law 2003, chapter 72 amends the law relating to appeals of property tax abatement requests, in municipalities that do not have a board of assessment review, for property with a valuation of at least \$500,000 to clarify that the appeal process is suspended if the taxpayer is delinquent in paying taxes due after the year that is the subject of the abatement request being appealed when the taxes are not paid by the due date or according to a payment schedule mutually agreed to in writing by the taxpayer and the municipal officers. The changes enacted in this bill are identical to changes made to the Maine Revised Statutes, Title 36, section 843, subsection 4 by Public Law 2001, chapter 436, which applied to municipalities that have a board of assessment review.

Public Law 2003, chapter 72 was enacted as an emergency measure effective April 18, 2003.

LD 555

An Act To Increase the Maine Income Tax Deduction for Benefits Received Under the Maine State Retirement System ONTP

Sponsor(s)	Committee Report	Amendments Adopted
PARADIS	ONTP	_
GAGNON		

LD 555 proposed to increase the amount of the income tax deduction for retirement benefit income received by retirees in the Maine State Retirement System to \$10,000 annually.