## 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	Committee of Conference unable to agree; bill died
DIED BETWEEN BODIES	House & Senate disagree; bill died
DIED IN CONCURRENCEOne b	ody 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	Chapter # of enacted Public Law
RESOLVE XXX	Chapter # of finally passed Resolve
UNSIGNED	
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.

LD 559

## An Act To Increase the Value of a Parsonage That is Exempt from the Property Tax

**ONTP** 

 Sponsor(s)
 Committee Report
 Amendments Adopted

 HUTTON
 ONTP

LD 559 proposed to increase the property tax exemption for parsonages from \$20,000 to \$100,000 and provide that the limit be adjusted annually for inflation.

LD 567 An Act To Prohibit Government-subsidized Competition with Lodging Establishments

**ONTP** 

Sponsor(s) MCLAUGHLIN Committee Report
ONTP

Amendments Adopted

LD 567 proposed to prohibit the use of municipal tax increment financing for a lodging facility.

LD 572

An Act To Change the Process of Enforcement of a Municipality's Obligations to a School Administrative District

**PUBLIC 212** 

Sponsor(s) BUNKER GAGNON Committee Report
OTP-AM

Amendments Adopted H-251

LD 572 proposed to repeal current law that allows a school administrative district to issue a warrant to seize and sell the real and personal property of any inhabitant of a municipality that has failed to pay its school tax levy to the district. In its place, the bill proposed to establish a priority lien on the real estate of the municipality that has failed to pay its tax to the district.

Committee Amendment "A" (H-251) proposed to replace the bill. It proposed to update the procedures for enforcement by the treasurer of a school administrative district or a community school district when a municipal treasurer fails to pay monthly installments due to the district. The new procedure proposed to authorize the district treasurer to file an action in Superior Court to recover amounts due, interest, court costs and attorney's fees. The court could order the diversion of state-municipal revenue sharing and tax reimbursements due to the municipality and may attach municipal property and other assets to satisfy the payment due the district.

#### Enacted law summary:

Public Law 2003, chapter 212 updates the procedures for enforcement by the treasurer of a school administrative district or a community school district when a municipal treasurer fails to pay monthly installments due to the district. The new procedure authorizes the district treasurer to file an action in Superior Court to recover amounts due, interest, court costs and attorney's fees. The court may order the diversion of state-municipal revenue sharing and tax reimbursements due to the municipality and attach municipal property and other assets to satisfy the payment due the district.

### LD 573 An Act To Provide Property Tax Relief to Elderly Maine Citizens

Sponsor(s)	Committee Report	Amendments Adopted
COWGER	ONTP	_
STANLEY		

LD 573 proposed to expand the homestead property tax to allow a person who is at least 65 years of age and who has resided in the same house for at least 25 years an additional property tax exemption of \$1,000 of the value of the home for each year the person resides in the home beyond 25 years

## LD 574 An Act To Clarify the Definition of Commercial Agricultural Production

**ONTP** 

**ONTP** 

Sponsor(s)	Committee Report	Amendments Adopted
DAIGLE	ONTP	
MARTIN		

LD 574 proposed to expand the definition of "commercial agricultural production" for purposes of the laws governing sales and use tax to specifically include the commercial production of compost.

## LD 579 An Act To Provide a Property Tax Exemption for Parents Whose Children Attend a Private Elementary or Secondary School

**ONTP** 

Sponsor(s)	Committee Report	Amendments Adopted
COLLINS	ONTP	_
NASS		

LD 579 proposed to provide a property tax exemption for taxpayers whose dependents attend a private elementary or secondary school. The exemption would be equal to the lower of the amount of tuition paid or the portion of the property tax that is attributable to education funding.