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:

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 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 nd 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	
EMERGENCY	Enacted law takes effect sooner than 90 days
FAILED EMERGENCY ENACTMENT/FINAL PASSAGE	Enacted law takes effect sooner than 90 daysEmergency 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.

LD 600

An Act To Change the Filing Dates on Real Estate Liens

ONTP

Sponsor(s) LAFOUNTAIN, III SULLIVAN	Committee Report ONTP	Amendments Adopted
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LD 600 proposed to require that for municipalities with a fiscal year that begins on July 1st, the notice of a property tax lien be sent to the owner of the property as of July 1st after the date of assessment of the taxes rather than the owner of record as of April 1st. See also LDs 259 and 261.

LD 601 An Act To Encourage Earlier Tax Refunds

ONTP

Sponsor(s)	Committee Report	Amendments Adopted
NASS	ONTP	
BOWLES		

LD 601 proposed to shorten the time period for the State to make income tax refunds without being required to pay interest from 3 months to 45 days.

LD 613 An Act To Allow Vendors to Retain a Portion of Sales Tax They Collect to Cover Costs

ONTP

Sponsor(s) LEMONT	Committee Report ONTP	Amendments Adopted

LD 613 proposed to permit persons that are required to register under Maine's sales and use tax law to deduct and retain an amount equal to up to 1% of the sales and use taxes they collect, but not exceeding \$50 per month, as reimbursement for the expenses they incur in the collection of sales and use taxes on behalf of the State.