### 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.

LD 756

### An Act To Provide an Income Tax Credit for Tuition Paid to Private Schools

**ONTP** 

Sponsor(s) SHERMAN WESTON Committee Report ONTP

Amendments Adopted

LD 756 proposed to allow an income tax credit of up to \$1,000 for tuition paid to a private school for a taxpayer or a dependent of the taxpayer.

LD 761 An Act To Create an Agricultural Property Tax Reimbursement Program

**ONTP** 

Sponsor(s)
MILLS, P

Committee Report

Amendments Adopted

LD 761 proposed to establish the Maine Agricultural Property Tax Program. Under the bill, a commercial dairy farm would have been entitled to reimbursement from the State of 50% of its eligible property taxes.

LD 773 An Act To Expand the Revenue-generating Authority of Municipalities

**ONTP** 

Sponsor(s) LEMOINE Committee Report
ONTP

Amendments Adopted

LD 773 was a concept draft that proposed to grant general authority to local governments to expand their power of taxation beyond property tax, including, but not limited to, taxes on sales, amusements and wages.

LD 781 An Act To Repeal the Reimbursement of Personal Property Tax on Business Machines and Equipment

**ONTP** 

Sponsor(s) GOODWIN Committee Report
ONTP

Amendments Adopted

LD 781 proposed to repeal the Business Equipment Tax Reimbursement program, which provides reimbursement for personal property taxes paid on certain business property.