

# 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  
121st Legislature*

*First Regular Session*

*Bill Summaries*

*Joint Standing Committee  
on  
Taxation*

*July 2003*

**Members:**

*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, History and Final Disposition of Legislative Documents, 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](http://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:

<i>CARRIED OVER PURSUANT TO HP 1212</i> .....	<i>Bills carried over to the 2<sup>nd</sup> Regular Session</i>
<i>CON RES XXX</i> .....	<i>Chapter # of Constitutional Resolution passed by both Houses</i>
<i>CONF CMTE UNABLE TO AGREE</i> .....	<i>Committee of Conference unable to agree; bill died</i>
<i>DIED BETWEEN BODIES</i> .....	<i>House &amp; Senate disagree; bill died</i>
<i>DIED IN CONCURRENCE</i> .....	<i>One body accepts ONTP report; the other indefinitely postpones the bill</i>
<i>DIED ON ADJOURNMENT</i> .....	<i>Action incomplete when session ended; bill died</i>
<i>EMERGENCY</i> .....	<i>Enacted law takes effect sooner than 90 days</i>
<i>FAILED EMERGENCY ENACTMENT/FINAL PASSAGE</i> .....	<i>Emergency bill failed to get 2/3 vote</i>
<i>FAILED ENACTMENT/FINAL PASSAGE</i> .....	<i>Bill failed to get majority vote</i>
<i>FAILED MANDATE ENACTMENT</i> .....	<i>Bill imposing local mandate failed to get 2/3 vote</i>
<i>NOT PROPERLY BEFORE THE BODY</i> .....	<i>Ruled out of order by the presiding officers; bill died</i>
<i>INDEF PP</i> .....	<i>Bill Indefinitely Postponed</i>
<i>ONTP</i> .....	<i>Ought Not To Pass report accepted</i>
<i>OTP-ND</i> .....	<i>Committee report Ought To Pass In New Draft</i>
<i>P&amp;S XXX</i> .....	<i>Chapter # of enacted Private &amp; Special Law</i>
<i>PASSED</i> .....	<i>Joint Order passed in both bodies</i>
<i>PUBLIC XXX</i> .....	<i>Chapter # of enacted Public Law</i>
<i>RESOLVE XXX</i> .....	<i>Chapter # of finally passed Resolve</i>
<i>UNSIGNED</i> .....	<i>Bill held by Governor</i>
<i>VETO SUSTAINED</i> .....	<i>Legislature failed to override Governor's Veto</i>

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.

**David C. Elliott, Director**  
Offices located in Room 215 of the Cross Office Building

**LD 1147**

**An Act To Shift Tax Burdens from Wages to Nonrenewable Power Sources**

**ONTP**

<u>Sponsor(s)</u> MILLS, P		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
-------------------------------	--	---------------------------------	--	---------------------------

LD 1147 proposed to establish, beginning January 1, 2004, a tax on the retail sale of electricity generated by the use of coal, oil or natural gas. Revenue from the tax would have been used to raise the amount of the income tax personal exemption.

**LD 1151**

**An Act Relating to Tax Credits for Historic Preservation**

**ONTP**

<u>Sponsor(s)</u> MAYO ADAMS		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
------------------------------------	--	---------------------------------	--	---------------------------

LD 1151 would have permitted greater participation in the credit for rehabilitation of certified historic structures by permitting partnerships and Subchapter S corporations to allocate the state credit in a different way than the federal credit is allocated. The bill also proposed to delete a provision that requires recapture of the credit in the same manner as under the federal credit.

**LD 1169**

**An Act To Phase Out the Business Equipment Tax Reimbursement**

**ONTP**

<u>Sponsor(s)</u> TRAHAN		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
-----------------------------	--	---------------------------------	--	---------------------------

LD 1169 proposed to provide for the replacement of the business equipment tax reimbursement program over 4 years or longer with a property tax exemption for personal property that would be eligible for reimbursement under the business equipment tax reimbursement program. Municipalities would be reimbursed for 100% of the property tax revenue loss resulting from the exemption. Funding for municipal reimbursement would be set aside from the amount by which projected General Fund revenues exceeded the previous fiscal year's revenues adjusted for inflation. If excess revenues were not estimated to be sufficient for full funding, the percentage of exempt value would be adjusted to reflect the amount available for municipal reimbursement.