

# MAINE STATE LEGISLATURE

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*State Of Maine  
121st Legislature*

*Second Regular Session  
and Second Special Session*

*Bill Summaries*

*Joint Standing Committee  
on  
Taxation*

*May 2004*

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*Maine State Legislature*



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

*121st Maine Legislature  
Second Regular Session and  
Second Special 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/billsumm.htm](http://www.state.me.us/legis/opla/billsumm.htm)).

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:

- 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 CONCURRENCE..... One body 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 imposing local mandate failed to get 2/3 vote
- NOT PROPERLY BEFORE THE BODY ..... Ruled out of order by the presiding officers; bill died
- INDEF PP ..... Bill Indefinitely Postponed
- ONTP..... Ought Not To Pass report accepted
- OTP-ND ..... Committee report Ought To Pass In New Draft
- P&S XXX..... Chapter # of enacted Private & Special Law
- PASSED..... Joint Order passed in both bodies
- PUBLIC XXX..... Chapter # of enacted Public Law
- RESOLVE XXX..... Chapter # of finally passed Resolve
- 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 Second Regular Session (unless otherwise specified in a particular law) is April 30, 2004; and non-emergency legislation enacted in the Second Special Session is July 30, 2004. Four bills (LD's 1572, 1629, 1636 and 1637) that were considered at the First Special Session in August 2003 are also included in these summaries.

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

*Joint Standing Committee on Taxation*

**LD 1724**

**An Act To Create the Maine Military Family Relief Fund**

**PUBLIC 703**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
HALL	OTP-AM	S-422 S-593 CATHCART

LD 1724 proposed to establish the Maine Military Family Relief Fund and an income tax check-off for contributions to the Fund. See also LD 1699 summarized under the Committee on Legal and Veterans Affairs.

**Committee Amendment “A” (S-422)** proposed to change the date for tax years to which the income tax checkoff applies and add a repeal of the checkoff on December 31, 2007. It also proposed to add an appropriation and allocation section to the bill.

**Senate Amendment “A” (S-593)** proposed to replace a General Fund appropriation for the Department of Administrative and Financial Services, Bureau of Revenue Services with an Other Special Revenue allocation and to require the bureau to absorb any initial administrative costs. It also proposed to require transfers from the Maine Military Family Relief Fund to an Other Special Revenue Funds account within the bureau to be used to support the operations of the bureau necessary for the implementation of this Act.

***Enacted Law Summary:***

Public Law 2003, chapter 703 establishes the Maine Military Family Relief Fund and enacts an income tax checkoff to permit individual income tax filers to make contributions to the fund. The fund is administered by the Adjutant General who is authorized to make grants from the fund to families of persons who are members of the Maine National Guard or the armed forces reserves who have been called to active duty. The income tax checkoff is repealed December 31, 2007.

**LD 1735**

**An Act To Repeal the Taxation of Personal Property Valued at \$1,000 or More**

**ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BARSTOW	ONTP MAJ OTP-AM MIN	

LD 1735 proposed to extend to all personal property the exemption from municipal taxation of items of personal property valued at \$1,000 or less.