

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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Sen. Ethan Strimling
Sen. Richard A. Nass*

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Maine State Legislature



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

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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).

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>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 & 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&S XXX</i>	<i>Chapter # of enacted Private & 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 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 1763

An Act To Promote Responsible Pet Ownership

PUBLIC 682

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
COLWELL BRYANT	OTP-AM	H-727 S-567 CATHCART

LD 1763, based on New Hampshire law, proposed to establish the Companion Animal Sterilization Program beginning January 1, 2005 to provide funding assistance to Maine residents who adopt a dog or cat from an animal shelter and need the animal to be spayed or neutered. A resident would pay a fee of \$30 to participating veterinarians. Disabled, elderly, unemployed or low-income residents who were eligible to receive low-income assistance, such as food stamps or MaineCare or unemployment benefits, would pay a fee of \$15, which would cover an examination, vaccinations and sterilization from a participating veterinarian.

Participating veterinarians would be reimbursed for the difference between the fee and 80% of the veterinarian's fee for sterilizing the companion animal less the copayment; if the companion animal were owned by a disabled, elderly, low-income or unemployed person, the veterinarian would receive full reimbursement.

The primary source of funding for the program would be a voluntary checkoff on the individual income tax form that would allow a taxpayer to donate a portion of a tax refund or make a donation with the tax return.

This bill also proposed to establish the Companion Animal Overpopulation Committee, a permanent committee whose purpose would be to study and report on pet overpopulation in Maine and the relationship of companion animal overpopulation to the spread of rabies and other threats to the public health and make recommendations to reduce the number of stray and homeless cats and dogs in the State and the number of healthy cats and dogs euthanized in animal shelters and to increase compliance with dog licensing and rabies vaccination laws.

Committee Amendment “A” (H-727) proposed to strike portions of the bill providing statutory details for the establishment of a companion animal sterilization program. The amendment proposed to retain and revise provisions establishing the Companion Animal Sterilization Fund to provide funding for subsidies to persons with low incomes to assist them in the spaying or neutering of companion animals. The fund would be administered by the Commissioner of Agriculture, Food and Rural Resources, who would be required to establish the procedures and eligibility criteria in consultation with veterinarians and representatives of humane societies and animal shelters. The primary source of funding for the fund would be a voluntary checkoff on the individual income tax form that would allow a taxpayer to donate a portion of a tax refund or make a donation with the tax return.

Senate Amendment “A” to Committee Amendment “A” (S-567) 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 Companion Animal Sterilization 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 682 establishes the Companion Animal Sterilization Fund in the Department of Agriculture and enacts an income tax checkoff to permit individual income tax filers to make contributions to

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the fund. The fund is administered by the Commissioner of Agriculture who is directed to develop procedures and eligibility standards for awarding subsidies to low-income persons for the spaying or neutering of companion animals.

LD 1769 **An Act To Provide for Fair Treatment of Taxpayers** **INDEF PP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CLOUGH NASS	OTP-AM MAJ ONTP MIN	H-699

LD 1769 proposed to restore language of the provision governing the statute of limitations on certain tax assessments to the tax laws that existed prior to enactment of Public Law 2003, chapter 451, Part HH which expanded the 6-year statute of limitations on assessments under the tax laws to remove the requirement that the liability be attributable to information not reported by the taxpayer and changed the standard for determining the 50% threshold.

Committee Amendment “A” (H-699) proposed to incorporate a fiscal note.

This bill was indefinitely postponed when removed from the Special Appropriations Table.

LD 1794 **An Act to Expand Maine’s Homestead Exemption for the Blind** **PUBLIC 686**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
RICHARDSON, J EDMONDS	OTP-AM	H-724 S-568 CATHCART

LD 1794 proposed to expand the property tax exemption on residential real estate up to the just value of \$4,000 for persons who are blind to include residential property that is held in a revocable living trust for a person who is blind and who occupies the property as that person’s permanent residence. This change mirrors the exemptions granted to veterans and under the Maine resident homestead property tax exemption program.

Committee Amendment “A” (H-724) proposed to clarify the expansion of the exemption to property held in a revocable living trust for a person who is blind and who occupies the property as that person's permanent residence.

Senate Amendment “A” to Committee Amendment “A” (S-568) proposed to add a mandate preamble to the bill.

Enacted Law Summary

Public Law 2003, chapter 686 extends the property tax exemption for residential property of persons who are blind to include residential property that is held in a revocable living trust for a person who is blind and who occupies the property as that person’s permanent residence.