

# 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  
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*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*  
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## Joint Standing Committee on Taxation

### *Enacted Law Summary*

Resolve 2003, chapter 124 authorizes the Town of Lincoln to request a reduction in its 2005 state valuation based on a sudden and severe disruption of valuation, caused by the bankruptcy of Eastern Pulp and Paper Co., pursuant to the Maine Revised Statutes, Title 36, section 208-A.

**LD 1893**

### **An Act To Impose Limits on Real and Personal Property Taxes**

**ONTP**

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

LD 1893 is an initiated bill which proposed to limit the ad valorem taxes levied on real or personal property to a maximum rate of 1% of the value of the property. The base value of the property is the 1996-97 assessed value. For property constructed, sold or transferred after the 1996-97 assessment, the base value is the appraised value at the time of construction or acquisition. This base value could be adjusted up or down each year by a maximum of 2%. Certain exemptions, including transfers between spouses and transfers between a parent and child, would be included.

This initiated bill also proposed to prohibit any change in the maximum property tax rate except by a 2/3 vote of all voters in a statewide referendum. Localities could impose special taxes, except on property, and only by a 2/3 vote of the electors in the locality by referendum at a general election in November.

**LD 1895**

### **Resolve, To Reduce the State Valuation for the Town of East Millinocket**

**RESOLVE 123**

<u>Sponsor(s)</u>		<u>Committee Report</u>		<u>Amendments Adopted</u>
STANLEY DUPREY, G		OTP-AM		S-439

LD 1895 proposed to authorize the Town of East Millinocket to seek an adjustment of its state valuation for the year 2003 without meeting the August 1st filing deadline set forth in current law.

**Committee Amendment "A" (S-439)** proposed to correct the date from 2003 to 2004.

### *Enacted Law Summary*

Resolves 2003, chapter 123 authorizes the Town of East Millinocket to seek an adjustment of its state valuation for the year 2004 without meeting the August 1st filing deadline set forth in current law.