

State Of Maine 122nd Legislature

Second Regular Session

Bill Summaries

Joint Standing Committee on Taxation

July 2006

<u>Members</u>: Sen. Joseph C. Perry, Chair Sen. Ethan Strimling Sen. Jonathan T. E. Courtney

Rep. Richard G. Woodbury Rep. Herbert E. Clark Rep. Deborah J. Hutton Rep. Thomas R. Watson Rep. Benjamin F. Dudley Rep. Harold A. Clough Rep. H. Stedman Seavey, Jr. Rep. Earle L. McCormick Rep. Leonard Earl Bierman Rep. Bruce Q. Hanley

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Maine State Legislature



Office of Policy and Legal Analysis Office of Fiscal and Program Review

122nd Maine Legislature Second 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 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/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	
DIED IN CONCURRENCEOne	body accepts ONTP report; the other indefinitely postpones the bill
DIED ON ADJOURNMENT	
EMERGENCY	Enacted law takes effect sooner than 90 days
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: hill died
INDEF PP	Bill Indefinitely Postponed
ONTP	
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 (Pocket Veto)	Bill held by Governor
VETO SUSTAINED	Bill held by Governor

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 August 23, 2006.

Joint Standing Committee on Taxation

LD 2RESOLUTION, Proposing an Amendment to the Constitution of
Maine To Limit the Rate of Change in Taxable Value of Primary
ResidencesDIED BETWEEN
BODIES

Sponsor(s)	Committee Report		Amendments Adopted
PERCY	OTP-AM	MAJ	H-1014
DAMON	OTP-AM	MIN	

LD 2 proposed to amend the Constitution of Maine to authorize a municipality to limit the rate of change in the tax rate applicable to homestead land, defined as land that is exclusively and continuously owned by one or more residents of the State while the land remains the principal home of each owner, to the rate of change in the purchasing power of United States currency as consistently measured by a reliable index adopted by the Legislature.

This bill was originally considered by the Joint Select Committee on Property Tax Reform. It was recommitted to the Joint Standing Committee on Taxation and carried over by H.P. 1203 to the next special or regular session.

Committee Amendment "C" (H-1014) proposed to amend the Constitution of Maine to permit the Legislature to establish a system to limit the property tax on primary residences to no more than 10% of household income.

LD 19An Act To Clarify the Law Regarding Transfer Tax Liability for
Deeds between Domestic PartnersDIED ON
ADJOURNMENT

Sponsor(s)	Committee Report		Amendments Adopted
MAZUREK	OTP-AM	MAJ	H-116
	ONTP	MIN	

LD 19 proposed to include domestic partners, as defined in the Probate Code, as family members for purposes of the real estate transfer tax exemption for deeds between certain family members.

Committee Amendment "A" (H-116) proposed to restrict the exemption proposed by the bill to registered domestic partners.

This bill and its adopted amendment were carried over on the Special Appropriations Table by S.P. 640 to the next special or regular session of the 122nd Legislature and died on adjournment of the Second Regular Session.

LD 74 An Act To Increase Eligibility for the Property Tax Exemption for INDEF PP Veterans'

Sponsor(s)	Committee Report	Amendments Adopted
DAVIS G	OTP-AM	H-529

LD 74 proposed to increase the veterans' property tax exemption from \$5,000 to \$15,000.