MAINE STATE LEGISLATURE

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State Of Maine 122nd Legislature

First Regular Session and First Special Session

Bill Summaries

Joint Standing Committee on Taxation

August 2005

Members:

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. Raymond G. Pineau
Rep. Thomas R. Watson
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



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122nd Legislature First Regular Session and First Special Session

Summary of Legislation Considered by the Joint Standing Committees August 2005

Enclosed please find a summary of all bills, resolves, joint study orders, joint resolutions and Constitutional resolutions that were considered by the joint standing 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 organized by committees 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. A subject index for each committee is included immediately before the bill summaries for that committee, and a numerical index by LD number is included 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).

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:

CARRIED OVER	Bill Carried Over to Second Pegular Session
CON RES YYY	Bill Carried Over to Second Regular SessionChapter # of Constitutional Resolution passed by both Houses
DIED BETWEEN RODIES	
	One body accepts ONTP report; the other indefinitely postpones the bill
FMED ON ADJOURNMENT	
EMERGENCI	GEEnacted taw takes effect sooner than 90 days GEEmergency bill failed to get 2/3 vote
FAILED EMERGENCI ENACIMENT/FINAL PASSA	Dill Cailed to get 2/3 vote
FAILED ENACTMENT/FINAL PASSAGE	Bill failed to get majority vote
NOT PROPERLY RECORD THE PORY	Bill imposing local mandate failed to get 2/3 vote
NOT PROPERLY BEFORE THE BODY	
INDEF PP	Ruled out of order by the presiding officers; bill died Bill Indefinitely Postponed Ought Not To Pass report accepted
ONTP	
<i>OTP ND</i>	
<i>OTP ND/NT</i>	
P&S XXX	
PUBLIC XXX	
RESOLVE XXX	
UNSIGNED	
VETO SUSTAINED	Legislature failed to override Governor's Veto

Please note the effective date for all non-emergency legislation enacted in the First Regular Session (unless otherwise specified in a particular law) is *June 29, 2005*; and for non-emergency legislation enacted in the First Special Session is *September 17, 2005*.

Joint Standing Committee on Taxation

Committee Amendment "A" (H-108) proposed to clarify the items qualifying for a sales tax exemption as prosthetic devices and mobility-enhancing equipment consistent with uniform definitions developed by the Streamlined Sales Tax Project.

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.

LD 135

An Act To Authorize a Tax Rebate Program for Established Residents

PUBLIC 395

Sponsor(s)	Committee Report		Amendments Adopted	
GAGNON	OTP-AM	MAJ	H-631 WOODBURY	
PINEAU	ONTP	MIN	S-302	

LD 135 proposed to authorize municipalities to establish property tax rebate programs for elderly taxpayers who have resided in a municipality for at least 10 years on their principal place of residence.

Committee Amendment "A" (S-302) proposed to replace the bill with provisions permitting a municipality to adopt a property tax assistance program for persons with homesteads in the municipality who are at least 62 years of age. The program may provide benefits that are a percentage of the Maine Residents Property Tax Program or that do not exceed 50% of property taxes or rent constituting property taxes or that, together with benefits received under the Maine Residents Property Tax Program, do not exceed 60% of property taxes or rent constituting property taxes. The Department of Administrative and Financial Services, Maine Revenue Services would be authorized to disclose information about claimants, other than the claimant's income, to municipalities that have adopted a program.

House Amendment "A" to Committee Amendment "A" (H-631) proposed to permit municipalities to restrict a tax rebate program to persons who are at least 62 years of age or make it available to all persons with homesteads in the municipality.

Enacted law summary

Public Law 2005, chapter 395 permits a municipality to adopt a property tax assistance program for persons with homesteads in the municipality. The property tax assistance program may be made available to all persons with homesteads in the municipality or it may be restricted to persons with homesteads who are at least 62 years of age. The program may provide benefits that are a percentage of the Maine Residents Property Tax Program or that do not exceed 50% of property taxes or rent constituting property taxes or that, together with benefits received under the Maine Residents Property Tax Program, do not exceed 60% of property taxes or rent constituting property taxes.