MAINE STATE LEGISLATURE

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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

Staff:

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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, 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:

| CON RES XXX | |
|---|--|
| | |
| | ne 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 PASSAG | 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 | |
| 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 | 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 August 23, 2006.

Joint Standing Committee on Taxation

chapter 519, Part SSS, LD 1968, An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2006 and June 30, 2007.

LD 1102

An Act To Connect the BETR Program with Job Retention

INDEF PP

| Sponsor(s) | Committee Report | | Amendments Adopted |
|------------|------------------|---|--------------------|
| CLARK | OTP-AM | Ā | _ |
| STRIMLING | ONTP | В | |

LD 1102 proposed to require that a recipient of benefits under the Business Equipment Tax Reimbursement program be required to refund a portion of benefits received if the recipient reduces its work force by terminating or suspending positions for more than 3 months. If the person is required to refund a portion of the reimbursement, that person would not be permitted to participate in the BETR program for 2 years.

This bill was carried over by H.P. 1203 from the First Special Session of the 122nd Legislature.

See also LDs 1400, 1557, 1660 and 2056.

LD 1116

An Act To Exempt from the Sales Tax Electricity Used in Homes

DIED ON ADJOURNMENT

| Sponsor(s) | Committee Report | | Amendments Adopted |
|------------|------------------|-----|--------------------|
| CAMPBELL | ONTP | MAJ | H-175 |
| COURTNEY | OTP-AM | MIN | |

LD 1116 proposed a sales tax exemption for persons who are 62 years of age or older for the purchase of residential electricity when that person's primary residence is heated with electricity.

Committee Amendment "A" (H-175) proposed to expand the sales tax exemption to include all sales of residential electricity on or after October 1, 2005.

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.