## 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

Staff:
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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, <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).

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 Regular Session
CON RES XXX	Bill Carried Over to Second Regular Session Chapter # of Constitutional Resolution passed by both Houses
CONF CMTE UNABLE TO AGREE	
	House & Senate disagree; bill died
DIED IN CONCURRENCE One be	ody accepts ONTP report; the other indefinitely postpones the bill
DIED ON ADJOURNMENT	
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	
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	
OTP ND/NT	
P&S XXX	
PUBLIC XXX	
RESOLVE XXX	
UNSIGNED	Bill held by Governor
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

### LD 1116 An Act To Exempt from the Sales Tax Electricity Used in Homes CARRIED OVER

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 122<sup>nd</sup> Legislature.

LD 1132

## An Act To Dedicate a Portion of Sales Tax Revenue to Municipalities and Counties

ONTP

Sponsor(s)	Committee Report	Amendments Adopted
PERRY J	ONTP	
DUNN		

LD 1132 proposed that 20% of General Fund sales tax revenue over a ceiling equal to the amount of General Fund sales tax revenue projected for fiscal year 2004-05 be transferred to a Local Sales Tax Fund and distributed 50% to municipalities and 50% to counties based on the percentage of overall sales tax collections in those jurisdictions.

### LD 1134 An Act Pro

An Act Providing Senior Citizens with an Optional Deferred Payment Plan for the Payment of Property Taxes

ONTP

Sponsor(s)	Committee Report	Amendments Adopted
HARLOW	ONTP	

LD 1134 proposed to allow a municipality to establish a municipal property tax deferment program. The program would allow a resident who is at least 65 years of age and whose annual income is not more than 300% of the poverty level to pay property taxes on that person's residential property at the level that was in effect on that person's 65th birthday and defer any amounts that exceed that level. The property tax obligation would remain at that level until the residence is sold or transferred or the person elects to stop participating in the program. At that time, all property taxes assessed on the property but deferred because of participation in the program must be paid to the municipality.