

# 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 Regular Session
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
OTP ND/NT..... Committee report Ought To Pass In New Draft/New Title
P&S XXX..... Chapter # of enacted Private & Special Law
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 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 1191**                      **An Act To Provide Tax-exempt Status to Service Dog Trainers**                      **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BLISS BARTLETT	ONTP      MAJ OTP-AM    MIN	

LD 1191 proposed a sales tax exemption for certain purchases of essential goods and services made by an organization that trains service dogs used to assist persons with disabilities, as long as the organization is tax exempt under the United States Internal Revenue Code, Section 501(c)(3).

**LD 1199**                      **RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Limit Property Valuation Increases for Persons 65  
Years of Age or Older or Disabled Persons**                      **ONTP**

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

LD 1199 proposed to amend the Constitution of Maine to limit the increase of the taxable value of real property owned by persons who are 65 years of age or older or who are disabled to the rate of cost-of-living adjustments to Social Security benefits. The Legislature would be authorized to enact a means test or other income eligibility standards for determining participation.

**LD 1226**                      **An Act To Amend the Laws Governing the Taxation of Time-share  
Estates**                      **ONTP**

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

LD 1226 proposed to permit a municipality to require by ordinance that a condominium unit in which time-share estates have been created to be valued for real estate tax purposes as if the unit were owned by a single taxpayer and to require the managing entity or condominium association to collect the taxes.

**LD 1235**                      **RESOLUTION, Proposing an Amendment to the Constitution of  
Maine To Require That a Citizen-initiated Measure That Imposes  
a New or Increased Tax or Fee Be Approved by the Legislature  
and Signed by the Governor**                      **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CRESSEY SNOWE-MELLO	ONTP	

## *Joint Standing Committee on Taxation*

LD 1235 proposed to amend the Constitution of Maine to require that, in order to become law, a citizen-initiated measure that imposes a new or increased tax or fee must be approved by the Legislature and signed by the Governor.

**LD 1240**                      **An Act To Change the Maine Income Tax Rates**                      **ONTP**

<u>Sponsor(s)</u> CRESSEY NASS R	<u>Committee Report</u> ONTP	<u>Amendments Adopted</u>
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LD 1240 proposed to repeal the existing graduated individual income tax rates, exempt income below poverty level, provide 4 graduated tax rates from 1% to 10% and repeal the standard deductions, itemized deductions and personal exemptions.

**LD 1244**                      **An Act To Clarify the Municipal Responsibility To Provide**                      **PUBLIC 187**  
**Assessing Information to Property Owners**

<u>Sponsor(s)</u> HUTTON STRIMLING	<u>Committee Report</u> OTP-AM    MAJ ONTP        MIN	<u>Amendments Adopted</u> H-302
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LD 1244 proposed to require each property tax bill issued by a municipality to clearly state the acreage that is the subject of the property tax bill.

**Committee Amendment "A" (H-302)** proposed to replace the provisions of the bill and require municipal officials with custodial authority over property tax assessing records to make entire assessment records available in a timely manner to property owners requesting those records.

### *Enacted law summary*

Public Law 2005, chapter 187 requires municipal officials with custodial authority over property tax assessing records to make entire assessment records available in a timely manner to property owners requesting those records.

**LD 1258**                      **An Act To Provide for Department of Labor Services and Other**                      **CARRIED OVER**  
**Services in Unorganized Territories**

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