

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

22. It clarifies procedures relating to denial and recovery of excessive claims attributable to fraud or negligence under the Maine Residents Property Tax Program, replaces the special 1% per month rate of interest applicable to these debts with a rate generally applicable to overdue taxes and clarifies that intent is an element of the crime of filing a fraudulent claim for the claimant as well as for the preparer or the supplier of information or an assistant of those persons.
23. It clarifies that compensation received after 2003 from personal services performed in the State prior to 2004 by a nonresident individual is taxable to the State only if the personal services are performed in the State for more than 10 days during the year in which the compensation is received. It further clarifies that compensation received after 2003 for personal services performed after 2003 by a nonresident individual is taxable to the State only if the personal services are performed in the State for more than 10 days during the year in which the compensation was earned.

LD 1520

An Act To Provide Reimbursement for Road Maintenance to Property Owners in the Unorganized Territory

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
DUPLESSIE BRYANT B	ONTP	

LD 1520 is a concept draft that proposed to provide reimbursement for road maintenance to property owners in the unorganized territory. To be eligible for reimbursement, a property owner must be a member of an organized road association that has a road maintenance plan, that maintains at least 4 miles of road and that permits year-round recreational access to the public over roads maintained by the association, including access to boat launches and snowmobile trails. This reimbursement would be at a per mile rate and based upon how many miles of road an association maintains. A portion of the property taxes paid by these property owners would be used to provide this reimbursement.

LD 1534

An Act To Encourage the Production of Biodiesel from Forest Products, Agricultural Products and Waste Vegetable Oil

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
THOMPSON BRYANT B	ONTP	

LD 1534 proposed to allow a municipality to refund a portion of the property tax on personal property paid by a taxpayer who produces fuel derived from forest products, agricultural products or waste vegetable oil that is from within the State and produced in the State. It also proposed to exempt that fuel from the gasoline tax. These provisions would be repealed December 31, 2012.