

# MAINE STATE LEGISLATURE

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*State Of Maine  
122nd Legislature*

*Second Regular Session*

*Bill Summaries*

*Joint Standing Committee  
on  
Taxation*

*July 2006*

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**Members:**

*Sen. Joseph C. Perry, Chair  
Sen. Ethan Strimling  
Sen. Jonathan T. E. Courtney*

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Rep. Leonard Earl Bierman  
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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](http://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.....                              | 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                             |
| 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

**LD 1797**

**An Act To Clarify the Qualifications for the Maine Residents  
Property Tax Program**

**DIED ON  
ADJOURNMENT**

| <u>Sponsor(s)</u>  | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|--------------------|-------------------------|---------------------------|
| SULLIVAN<br>HUTTON | OTP-AM                  | S-532                     |

LD 1797 proposed to allow homeowners who rent out their home for less than one month a year to qualify for the Maine Residents Property Tax Program.

**Committee Amendment “A” (S-532)** proposed to clarify the language allowing certain homeowners who rent their homesteads for up to 31 days in the aggregate during the year to qualify for benefits under the Maine Residents Property Tax Program and to prorate benefits to reflect the rental period. The amendment also proposed to apply the new language to applications filed on or after August 1, 2006, remove emergency provisions, reorganize language for greater clarity and add an appropriations and allocations section.

This bill and its adopted amendment were placed on the Special Appropriations Table and died on adjournment of the Second Regular Session.

**LD 1799**

**An Act To Exempt Trail-grooming Equipment from the Personal  
Property Tax**

**PUBLIC 652  
EMERGENCY**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| DAVIS P           | OTP-AM MAJ<br>ONTP MIN  | S-452<br>S-685 ROTUNDO    |

LD 1799 proposed a property tax exemption for snow grooming equipment and machinery.

**Committee Amendment “A” (S-452)** proposed that the property tax exemption apply only to snowmobile trail-grooming equipment registered with the Department of Conservation.

**Senate Amendment “A” to Committee Amendment “A” (S-685)** proposed that the property tax exemption for snow grooming equipment apply retroactively to property taxes based on the status of property on or after April 1, 2006 and that a mandate preamble and emergency preamble and clause be added.

### *Enacted law summary*

Public Law 2005, chapter 652 provides a property tax exemption beginning April 1, 2006 for snowmobile trail-grooming equipment registered with the Department of Conservation.

Public Law 2005, chapter 652 was enacted as an emergency measure effective May 30, 2006.