

# 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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# 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 1893**                      **An Act To Adjust the Excise Tax Filing Schedule for Wine and Beer Producers**                      **ONTP**

<u>Sponsor(s)</u> DUNN PERRY J		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1893 proposed to change the excise tax filing schedule for wineries and breweries to coincide with the sales tax schedule. The bill also proposed to require that the excise tax be calculated based on the calendar year basis beginning in 2007.

**LD 1917**                      **An Act To Establish Requirements and Standards for Health Savings Accounts for Small Businesses**                      **ONTP**

<u>Sponsor(s)</u> CUMMINGS		<u>Committee Report</u> ONTP		<u>Amendments Adopted</u>
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LD 1917 was a concept draft pursuant to Joint Rule 208 that proposed to set reasonable standards for health savings accounts for small business owners and their employees who want to establish health savings accounts.

See also LD 195.

**LD 1965**                      **An Act To Ensure the Ability of Municipalities To Provide Assistance to Their Citizens**                      **PUBLIC 515  
EMERGENCY**

<u>Sponsor(s)</u> NUTTING J		<u>Committee Report</u> OTP-AM		<u>Amendments Adopted</u> S-481
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LD 1965 proposed to exempt from the municipal property tax cap amounts appropriated by a municipality to support a general assistance program.

**Committee Amendment “A” (S-481)** proposed to replace the provisions of the bill and to provide that municipal spending limitations do not need to be adjusted for changes in state reimbursement for general assistance expenses if those changes are the result of operation of the statutory formula for the general assistance program.

### *Enacted law summary*

Public Law 2005, chapter 515 provides that municipal spending limitations do not need to be adjusted for changes in state reimbursement for general assistance expenses if those changes are the result of operation of the statutory formula for the general assistance program.

Public Law 2005, chapter 515 was enacted as an emergency measure effective March 28, 2006.