

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**  
123<sup>RD</sup> LEGISLATURE  
FIRST REGULAR SESSION



Summaries of bills and adopted amendments and laws enacted or finally passed during the First Regular Session of the 123<sup>rd</sup> Maine Legislature coming from the

**JOINT STANDING COMMITTEE ON TAXATION**

July 2007

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# STATE OF MAINE

123<sup>RD</sup> LEGISLATURE

FIRST REGULAR SESSION

## LEGISLATIVE DIGEST OF BILL SUMMARIES AND ENACTED LAWS



This *Legislative Digest of Bill Summaries and Enacted Laws* summarizes all bills and adopted amendments and all laws enacted or finally passed during the First Regular Session of the 123<sup>rd</sup> Maine Legislature, which was in session from December 6, 2006 to June 21, 2007.

The *Digest* is arranged alphabetically by committee, and within each committee by LD number. The committee report(s), prime sponsor and lead co-sponsor(s), if designated, are listed below each bill title. All adopted amendments are summarized and listed by paper number. A subject index is included with each committee. The appendices include a summary of relevant session statistics, an index of all bills by LD number and an index of enacted laws by law type and chapter number.

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 (or Accepted ONTP report).....	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.....	Bill held by Governor
VETO SUSTAINED.....	Legislature failed to override Governor's Veto

Please note that the effective date for non-emergency legislation enacted in the First Regular Session is **September 20, 2007**. The effective date for legislation enacted as an emergency measure is specified in the enacted law summary for those bills.

***Joint Standing Committee on Taxation***

**LD 919**

**An Act To Clarify the Sales Tax and Service Provider Tax Exemptions for Nonprofit Ambulance Services**

**PUBLIC 419**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MILLETT RAYE	OTP-AM	S-366 ROTUNDO

This bill expands an existing sales and use tax exemption for incorporated nonprofit fire departments and ambulance services to include air ambulance services that are limited liability companies, all of whose members are nonprofit organizations. The bill also adds a similar exemption to the service provider tax law. The exemption provisions apply retroactively to sales that occurred and leases that were entered into prior to the effective date of the legislation.

**Senate Amendment "A" (S-366)**

This amendment strikes the retroactivity section from the bill.

**Enacted Law Summary**

Public Law 2007, chapter 419 expands an existing sales and use tax exemption for incorporated nonprofit fire departments and ambulance services to include air ambulance services that are limited liability companies, all of whose members are nonprofit organizations. Chapter 419 also adds a similar exemption to the service provider tax law.

**LD 920**

**An Act To Repeal the Maine Use Tax**

**ACCEPTED ONTP  
REPORT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CEBRA SNOWE-MELLO	OTP-AM MAJ ONTP MIN	

This bill repeals the use tax.

**LD 936**

**An Act To Protect the Housing Opportunities for Maine Fund**

**PUBLIC 427**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BRYANT M	OTP MAJ ONTP MIN	

This bill prohibits the Governor or the Legislature from diverting revenues payable to the Housing Opportunities for Maine Fund and requires legislation proposing to lower the percentage of revenues to the HOME Fund from the Real Estate Transfer Tax be submitted to the joint standing committee of the Legislature with jurisdiction over affordable housing matters.

**Enacted Law Summary**

Public Law 2007, chapter 427 prohibits the Governor or the Legislature from diverting revenues payable to the Housing Opportunities for Maine Fund and requires that proposals to lower the percentage of revenues to the HOME Fund from the Real Estate Transfer Tax be submitted to the joint standing committee of the Legislature