

# 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

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## 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

## Enacted Law Summary

Public Law 2007, chapter 328 prohibits the State from purchasing \$100,000 or more in personal property from a seller who is not registered as a retailer under the sales tax and who does not collect and remit sales tax. The State Purchasing Agent is authorized to withhold payments for noncompliance with the requirement to register with the Department of Administrative and Financial Services, Bureau of Revenue Services and collect, report and remit taxes. This law also provides for the disclosure by the Department of Administrative and Financial Services, Bureau of Revenue Services to the State Purchasing Agent of a person's sales tax standing.

**LD 1010**

### **An Act To Ensure That Military Services Members Receive Deferment of Their Property Tax Obligations**

**ONTP**

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

This bill provides that a municipality may not impose any interest, penalties or enforcement action against military service members who owe property tax except to the extent permitted under the federal Servicemembers Civil Relief Act of 2003, which prohibits a state or local government from taking property of a service member for nonpayment of property taxes and provides for a maximum of 6% interest on unpaid tax obligations.

**LD 1052**

### **An Act To Extend Eligibility for the Trade-in Credit to All Trailers**

**PUBLIC 375**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BROWNE SAVAGE C	OTP-AM	H-497

This bill extends the eligibility for the sales tax trade-in credit to all trailers.

#### **Committee Amendment "A" (H-497)**

This amendment defines "trailer" and also subjects the casual sale of all trailers to the sales and use tax. The amendment extends the eligibility for the trade-in credit to all trailers, as in the bill.

## Enacted Law Summary

Public Law 2007, 375 extends eligibility for the sales tax trade-in credit to all trailers and subjects the casual sale of all trailers to the sales and use tax.

**LD 1062**

### **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	ONTP	

This bill provides a sales tax exemption for purchases made by a nonprofit organization that trains service dogs used to assist persons with disabilities.