

MAINE STATE LEGISLATURE

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STATE OF MAINE
123RD LEGISLATURE
FIRST REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

July 2007

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STATE OF MAINE

123RD 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 123rd 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 1095 An Act To Enhance the Maine Residents Property Tax Program

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
FARRINGTON STRIMLING	ONTP	

This bill amends the Maine Residents Property Tax Program, also known as the "Circuitbreaker Program," by allowing an individual to apply for a benefit using the individual income tax form. The filing period for benefits under the Circuitbreaker Program is changed from August 1st to the following May 1st to January 1st to the following June 1st, beginning with benefit years beginning after 2006.

LD 1096 An Act To Make Circuitbreaker Program Benefits Proportional If a Resident Moves

PUBLIC 325

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PRESCOTT COURTNEY	OTP-AM	H-373

This bill allows a person who owns or rents a homestead for at least 6 months of the prior calendar year to obtain a portion of benefits under the Circuitbreaker Program based on the number of months the person occupied the homestead. This bill maintains the current requirement that the person be a resident of Maine for the entire prior year.

This bill also allows a person who owns and occupies more than one homestead during the year to be reimbursed for taxes owed for the time during which the person occupied each homestead. This reimbursement is determined by dividing by 12 months the property tax owed on each homestead during the year for which the claim is filed and multiplying that number by the number of months the property was occupied by the person as a homestead during that year.

Committee Amendment "A" (H-373)

This amendment deletes the provision of the bill that permitted an individual to qualify for circuitbreaker benefits if the resident occupied the homestead for at least 6 months. It also specifies the manner in which the circuitbreaker benefit is calculated for residents who move from one homestead to another during the year in which relief is requested.

Enacted Law Summary

Public Law 2007, chapter 325 allows a person who owns and occupies more than one homestead during the year to be reimbursed for taxes owed for the time during which the person occupied each homestead. This reimbursement is determined by dividing by 12 months the property tax owed on each homestead during the year for which the claim is filed and multiplying that number by the number of months the property was occupied by the person as a homestead during that year.