

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 1100

Resolve, Directing the Bureau of Revenue Services To Provide Guidance Regarding the Valuation of Certain Affordable Housing Property

RESOLVE 89

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SCHNEIDER	OTP-AM	S-289

This bill provides that low-income housing facilities that qualify for the low-income housing tax credit under the United States Internal Revenue Code of 1986, Section 42 are exempt from taxation in this State to the extent of the just value attributable in any way to or based in any way on the value exempted under the low-income housing tax credit.

Committee Amendment "A" (S-289)

This amendment replaces the bill with a resolve directing the Department of Administrative and Financial Services, Bureau of Revenue Services to prepare guidance for local assessors regarding appropriate methods of valuing property eligible for federal affordable housing credits.

Enacted Law Summary

Resolve 2007, chapter 89 directs the Department of Administrative and Financial Services, Bureau of Revenue Services to prepare guidance for local assessors regarding appropriate methods of valuing property eligible for federal affordable housing credits.

LD 1105 An Act To Strengthen Maine's Craft Brewers

**DIED ON
ADJOURNMENT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
EDMONDS PERRY J	OTP-AM	S-290

This bill provides tax incentives to Maine malt liquor brewers based on the amount of malt liquor produced in Maine and exported for sale outside of Maine. Specifically, this bill:

1. Provides a tax credit against the excise taxes imposed on alcohol manufactured and sold in Maine by a brewer equal to 17.5¢ per gallon of malt liquor manufactured and exported by that brewer. This tax credit is limited to 50% of the amount of excise taxes due from a brewer. The percentage of malt liquor that is eligible for the credit is 90% of the amount produced and exported and is reduced by 10% each year. If a brewer increases its production and export of malt liquor by 10% in a year, an additional credit is allowed for the excess; and
2. Expands the employment tax increment financing program to provide an enhanced reimbursement for qualified brewers who add qualified employees.

The bill also provides that the excise tax credit and enhanced employment tax increment financing reimbursement are repealed March 1, 2011 unless the Commissioner of Economic and Community Development certifies that the number of new employees of qualified brewers for which reimbursement was made in 2010 has increased at least 10% over total 2007 employment.

Committee Amendment "A" (S-290)

This amendment deletes provisions of the bill creating an export tax credit and adds provisions establishing the