

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

This bill was indefinitely postponed without reference to committee.

LD 1169 An Act Relating to Uncollectible Cigarette and Tobacco Taxes

DIED ON
ADJOURNMENT

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MITCHELL	OTP-AM	S-183

This bill provides a mechanism for distributors of tobacco products and cigarettes who pay the cigarette tax up front to receive a credit for the tax paid by them on products for which the distributor is not paid and the distributor has been unable to reclaim.

Committee Amendment "A" (S-183)

This amendment clarifies that the methods used to charge off uncollectible debt conform to generally accepted accounting principles. It also establishes the distributor's discounted rate as the basis for the credit.

This bill was placed on the Special Appropriations Table and died on adjournment.

LD 1181 An Act To Reclassify Certain Tobacco Products

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BRAUTIGAM BARTLETT	ONTP	

This bill clarifies the laws with respect to cigarettes and cigars, for tax and other purposes. The bill reclassifies certain tobacco products such as little cigars, which are, in content, design, size and shape, substantially similar to traditional cigarettes. The bill also directs the State Tax Assessor to adopt rules to carry out the provision of the Maine Revised Statutes, Title 36, section 4382-A, which is enacted in the bill.

LD 1182 An Act To Enable the Creation of Tax Increment Financing Districts for Arts Districts

PUBLIC 413

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
ADAMS	OTP-AM	H-534

This bill amends the tax increment financing laws to permit their application to the development of municipal arts districts.

Committee Amendment "A" (H-534)

This amendment incorporates a fiscal note.

Enacted Law Summary

Public Law 2007, chapter 413 amends the tax increment financing laws to permit their application to the development of municipal arts districts.