

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 1342 An Act To Enhance Energy Security by Requiring Greater Fuel Efficiency **ONTP**

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

This bill exempts rental cars of which of 50% of their mileage is driven in Maine that have a fuel efficiency of at least 50% higher than the federal average fuel economy standards set by the Federal Government from the registration fee and excise tax for motor vehicles and charges an additional registration fee and excise tax for rental cars that are not exempt in an amount that equals the amount of exemptions given.

LD 1356 An Act To Provide a Tax Credit for Revitalization of Historic Mill Facilities **ONTP**

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

This bill is a concept draft pursuant to Joint Rule 208.

This bill proposes to create a refundable income tax credit to a taxpayer who owns and revitalizes a former mill facility that is a national historic landmark or is determined to be a historic landmark by the State Historic Preservation Officer.

See also LDs 262 and 816.

LD 1357 Resolve, Directing the Treasurer of State To Convene a Study Commission To Develop Recommendations To Improve the Administration of the State-Municipal Revenue Sharing **ONTP**

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

This resolve directs the Treasurer of State to convene a study group that is charged with reviewing the distribution of state-municipal revenue sharing, and directs the Treasurer of State to submit its report to the Joint Standing Committee on Appropriations and Financial Affairs.

See also LDs 355 and 1358.

LD 1358 Resolve, To Study the Distribution of Revenue Sharing **ONTP**

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

This resolve requires the Treasurer of State to convene a commission to study the current system of state-municipal revenue sharing and develop recommendations to improve the administration and distribution

Joint Standing Committee on Taxation

of state-municipal revenue sharing.

See also LDs 355 and 1357.

LD 1375 An Act To Equalize the Taxation of Noncigarette Tobacco Products

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MILLS J	ONTP	

This bill requires all tobacco products other than cigarettes to be taxed at the rate of \$1 per ounce.

LD 1376 An Act To Preserve Farmland and Timberland

ONTP

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

This bill removes the value of eligible farmland and timberland from the calculation of the Maine estate tax.

LD 1377 An Act To Exempt Fuel Used by Commercial Groundfishing Boats from Sales Tax

**DIED ON
ADJOURNMENT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
RAND	OTP-AM	H-498 S-284 STRIMLING

This bill exempts diesel fuel used for the purpose of operating or propelling a commercial groundfishing boat from the sales tax. "Commercial groundfishing boat" is defined as a boat that is licensed to harvest, and used for harvesting, northeast multispecies fish.

Committee Amendment "A" (H-498)

This amendment incorporates a fiscal note.

Senate Amendment "A" (S-284)

This amendment makes technical corrections.

See also Public Law 2007, chapter 240, Part WWW, sections 1 and 2, which contain similar provisions.

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