MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
http://legislature.maine.gov/lawlib

STATE OF MAINE

123RD LEGISLATURE

SECOND REGULAR AND FIRST SPECIAL SESSIONS

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

JOINT STANDING COMMITTEE ON TAXATION

May 2008

MEMBERS:
SEN. JOSEPH C. PERRY, CHAIR
SEN. ETHAN STRIMLING
SEN. RICHARD A. NASS

REP. JOHN F. PIOTTI, CHAIR
REP. HERBERT E. CLARK
REP. ANNE M. RAND
REP. THOMAS R. WATSON
REP. DONALD E. PILON
REP. SCOTT E. LANSLEY
REP. KATHLEEN D. CHASE
REP. L. GARY KNIGHT
REP. BONNIE S. GOULD
REP. RICHARD G. WOODBURY

STAFF:
JULIE S. JONES, SENIOR ANALYST
ALEXANDRA AVORE, LEGISLATIVE ANALYST
OFFICE OF FISCAL AND PROGRAM REVIEW
5 STATE HOUSE STATION
AUGUSTA, ME 04333
(207)287-1635

STATE OF MAINE

123RD LEGISLATURE

SECOND REGULAR & FIRST SPECIAL SESSIONS

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 Second Regular or First Special Sessions of the 123rd Maine Legislature.

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; bill died*
ONTP (or Accepted ONTP report) .... *Ought Not To Pass report accepted; bill died*
P&S XXX .... *Chapter # of enacted Private & Special Law*
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*

The effective date for non-emergency legislation enacted in the Second Regular Session (R2) is June 30, 2008. The effective date for non-emergency legislation enacted in the First Special Session (S1) is July 18, 2008.[1] The effective date for legislation enacted as an emergency measure is specified in the enacted law summary for those bills. Any bill summarized in this document having an LD number less than 1932 was a bill carried over from the First Regular Session of the 123rd Legislature.

---

[1] The session in which each law was enacted or finally passed (R2 or S1) is included in Appendix C.

LD 2097   An Act To Clarify the Exemption of Retail Sales of Kerosene from the Sales Tax   PUBLIC 675

Sponsor(s)	Committee Report	Amendments Adopted
THOMAS	OTP-AM	H-754
		S-667 ROTUNDO

This bill provides that kerosene dispensed into containers of 5 gallons or less is presumed to be used for cooking and heating and is thus exempt from sales tax.

Committee Amendment "A" (H-754)

This amendment clarifies the exemption from retail sales tax of kerosene in small containers and includes home heating oil in that exemption.

Senate Amendment "A" to Committee Amendment "A" (S-667)

This amendment provides that kerosene or home heating oil that is prepackaged or dispensed from a tank for retail sale in containers with a capacity of 5 gallons or less is presumed to be used for residential cooking and heating and to qualify for a sales tax exemption.

Enacted Law Summary

Public Law 2007, chapter 675 provides that kerosene or home heating oil that is prepackaged or dispensed from a tank for retail sale in containers with a capacity of 5 gallons or less is presumed to be used for residential cooking and heating and to qualify for a sales tax exemption.

LD 2099   An Act To Provide Property Tax Relief to Maine Veterans   **DIED ON ADJOURNMENT**

Sponsor(s)	Committee Report	Amendments Adopted
WHEELER	OTP-AM	H-856

This bill provides a full property tax exemption for those veterans who served during a federally recognized war period and are permanently and totally disabled as a result of that service; the $6,000 exemption for veterans 62 years of age or older is continued. The current $50,000 exemption for certain veterans with specialty adapted housing is continued for the unremarried widow or widower of a qualified veteran.

This bill also provides, beginning January 1, 2009, a full exemption from the motor vehicle excise tax for veterans who served in the Armed Forces of the United States and are permanently and totally disabled as a result of that service.

Committee Amendment "A" (H-856)

This amendment increases the general property tax exemption for veterans who served during federally recognized war periods from $6,000 to $7,000 and the exemption for paraplegic veterans from $50,000 to $55,000. The amendment also removes provisions from the bill providing an excise tax exemption for permanently and totally disabled veterans.

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