

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
123<sup>RD</sup> 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 123<sup>rd</sup> Maine  
Legislature coming from the

**JOINT STANDING COMMITTEE ON TAXATION**

May 2008

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**STATE OF MAINE**  
123<sup>RD</sup> 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 123<sup>rd</sup> 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:

<i>CON RES XXX</i> .....	<i>Chapter # of Constitutional Resolution passed by both Houses</i>
<i>CONF CMTE UNABLE TO AGREE</i> .....	<i>Committee of Conference unable to agree; bill died</i>
<i>DIED BETWEEN BODIES</i> .....	<i>House &amp; Senate disagree; bill died</i>
<i>DIED IN CONCURRENCE</i> .....	<i>One body accepts ONTP report; the other indefinitely postpones the bill</i>
<i>DIED ON ADJOURNMENT</i> .....	<i>Action incomplete when session ended; bill died</i>
<i>EMERGENCY</i> .....	<i>Enacted law takes effect sooner than 90 days</i>
<i>FAILED EMERGENCY ENACTMENT/FINAL PASSAGE</i> .....	<i>Emergency bill failed to get 2/3 vote</i>
<i>FAILED ENACTMENT/FINAL PASSAGE</i> .....	<i>Bill failed to get majority vote</i>
<i>FAILED MANDATE ENACTMENT</i> .....	<i>Bill imposing local mandate failed to get 2/3 vote</i>
<i>NOT PROPERLY BEFORE THE BODY</i> .....	<i>Ruled out of order by the presiding officers; bill died</i>
<i>INDEF PP</i> .....	<i>Bill Indefinitely Postponed; bill died</i>
<i>ONTP (or Accepted ONTP report)</i> .....	<i>Ought Not To Pass report accepted; bill died</i>
<i>P&amp;S XXX</i> .....	<i>Chapter # of enacted Private &amp; Special Law</i>
<i>PUBLIC XXX</i> .....	<i>Chapter # of enacted Public Law</i>
<i>RESOLVE XXX</i> .....	<i>Chapter # of finally passed Resolve</i>
<i>UNSIGNED</i> .....	<i>Bill held by Governor</i>
<i>VETO SUSTAINED</i> .....	<i>Legislature failed to override Governor's Veto</i>

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.<sup>1</sup> 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 123<sup>rd</sup> Legislature.

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<sup>1</sup> The session in which each law was enacted or finally passed (R2 or S1) is included in Appendix C.

## *Joint Standing Committee on Taxation*

This bill authorizes the Town of Kittery to establish a program to allow residents 60 years of age or older to provide volunteer service to the town in exchange for an abatement in real property taxes. The hourly rate of abatement is the same as the state minimum wage, with a maximum annual benefit of \$750 available. The abatement is in addition to other property tax benefit programs available to residents.

Service is not considered employment for purposes of workers' compensation or income taxes, but a volunteer is considered a public employee of the town while actually performing services for the town and remains eligible for unemployment compensation.

### **Committee Amendment "A" (H-903)**

This amendment provides authority to municipalities to adopt property tax benefit programs for persons who are at least 60 years of age who provide volunteer services for the municipality.

### **Enacted Law Summary**

Public Law 2007, chapter 635 provides authority to municipalities to adopt property tax benefit programs for persons who are at least 60 years of age who provide volunteer services for the municipality.

### **LD 2217      Resolve, Authorizing the State Tax Assessor To Sell a Certain Parcel of Land in the Unorganized Territory      RESOLVE 214**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CARTER GOOLEY	ONTP MAJ OTP-AM MIN	H-946 S-583      GOOLEY

This resolve authorizes the State Tax Assessor to convey the interest of the State in 2 parcels of real estate in the unorganized territory.

### **Committee Amendment "A" (H-946)**

This amendment removes provisions directing the sale of a certain parcel of real estate in Madrid Township and provides that the sale of the remaining parcel of real estate in the resolve must be to the estate of the former owner and, if the sale is not completed within the time provided, the parcel must be sold to the highest bidder pursuant to the bid process that applied to that parcel. The amendment also removes language relating to remediation of environmental hazards.

### **Senate Amendment "A" (S-583) to Committee Amendment "A"**

This amendment adds back provisions directing the sale of a certain parcel of real estate in Madrid Township but varies from the bill in that it provides that the sale must be to the estate of the former owner and, if the sale is not completed within the time provided, that the parcel must be sold to the highest bidder pursuant to the bid process that applied to that parcel.

### **Enacted Law Summary**

Resolve 2007, chapter 214 authorizes the State Tax Assessor to convey the interest of the State in 2 parcels of real estate in the unorganized territory to the estates of the former owners and, if sale is not completed within the time provided, the parcel must be sold to the highest bidder pursuant to the bid process that applied to that parcel. The amendment also removes language relating to remediation of environmental hazards.