

MAINE STATE LEGISLATURE

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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

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

MEMBERS:

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SEN. ETHAN STRIMLING
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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:

<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 & 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&S XXX</i>	<i>Chapter # of enacted Private & 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, 2008.¹ 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.

Joint Standing Committee on Taxation

LD 2222 Resolve, To Assist Maine's Forest Products Industry

RESOLVE 218
EMERGENCY

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PIOTTI	OTP-AM	H-775

This resolve allows a person or a successor in interest of a person who is engaged in the forestry and logging industry to file a claim between February 1, 2008 and July 31, 2008 under the BETR program for property taxes paid during 2007 on eligible property as long as the person or successor is the owner of the eligible property on the date the claim is filed.

Committee Amendment "A" (H-775)

This amendment incorporates a fiscal note.

Enacted Law Summary

Resolve 2007, chapter 218 allows a person or a successor in interest of a person who is engaged in the forestry and logging industry to file a claim between February 1, 2008 and July 31, 2008 under the BETR program for property taxes paid during 2007 on eligible property as long as the person or successor is the owner of the eligible property on the date the claim is filed.

Resolve 2007, chapter 218 was finally passed as an emergency measure effective April 23, 2008.

LD 2225 An Act To Provide Tax Relief to Maine's Forest Products Industry

PUBLIC 658
EMERGENCY

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SCHNEIDER	OTP-AM	S-559

This bill provides for a sales tax exemption for repair parts and maintenance supplies used for motor vehicles and trailers primarily engaged in the transport of harvested forest products. The exemption is repealed on October 1, 2008. The bill also authorizes the Governor to transfer funds by financial order from the emergency portion of the State Contingent Account to the unappropriated surplus of the General Fund.

Committee Amendment "A" (S-559)

This amendment adds provisions to clarify the application of the exemption and improve administration.

Enacted Law Summary

Public Law 2007, chapter 658 provides a sales tax exemption for repair parts and maintenance supplies used for motor vehicles and trailers primarily engaged in the transport of harvested forest products. The exemption is repealed on October 1, 2008. The resolve also authorizes the Governor to transfer funds by financial order from the emergency portion of the State Contingent Account to the unappropriated surplus of the General Fund.

Public Law 2007, chapter 658 was enacted as an emergency measure effective April 18, 2007.