

MAINE STATE LEGISLATURE

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STATE OF MAINE
124TH LEGISLATURE
SECOND REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed during the Second Regular Session of the 124th Maine Legislature coming from the

JOINT STANDING COMMITTEE ON TAXATION

April 2010

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STAFF:

ELIZABETH F. COOPER, LEGISLATIVE ANALYST
OFFICE OF POLICY AND LEGAL ANALYSIS
13 STATE HOUSE STATION
AUGUSTA, ME 04333
(207)287-1670

STATE OF MAINE

124TH LEGISLATURE
SECOND 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 Second Regular Session of the 124th 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>CARRIED OVER</i>	<i>Carried over to a subsequent session of the Legislature</i>
<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 HOUSES</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 of the 124th Legislature is Monday, July 12, 2010. 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 71

Resolve, To Create a Working Group To Review the Property Tax Exemption for Veterans

RESOLVE 181

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
NASS J NUTTING J	OTP-AM	H-644 S-439 PERRY J

This bill was carried over from the First Regular Session. It increases the property tax exemption for post-World War I veterans and their eligible survivors from \$6,000 to \$7,000 to match the exemption given to veterans of World War I and earlier wars.

Committee Amendment "B" (H-644)

This amendment replaces the bill, changes it to a resolve and changes the title. The amendment requires the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a working group, which must include representatives of the Department of Defense, Veterans and Emergency Management, Bureau of Maine Veterans' Services. The amendment requires the Bureau of Revenue Services to invite the participation of the Maine Municipal Association and other interested stakeholders. The amendment requires the working group to review alternatives for increasing the property tax exemption for qualified post-World War I veterans and report its findings and recommendations to the joint standing committee of the Legislature having jurisdiction over taxation matters, including any necessary implementing legislation. The amendment authorizes the joint standing committee of the Legislature having jurisdiction over taxation matters to submit a bill to the First Regular Session of the 125th Legislature related to the report.

Senate Amendment "A" To Committee Amendment "B" (S-439)

This amendment removes authority for the joint standing committee of the Legislature having jurisdiction over taxation matters to submit a bill to the 125th Legislature.

Enacted Law Summary

Resolve 2009, chapter 181 requires the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a working group, which must include representatives of the Department of Defense, Veterans and Emergency Management, Bureau of Maine Veterans' Services. It requires the Bureau of Revenue Services to invite the participation of the Maine Municipal Association and other interested stakeholders. It requires the working group to review alternatives for increasing the property tax exemption for qualified post-World War I veterans and report its findings and recommendations to the joint standing committee of the Legislature having jurisdiction over taxation matters, including any necessary implementing legislation.

LD 195

An Act To Base the Excise Tax on Vehicles on a Percentage of the Manufacturer's Suggested Retail Price

ACCEPTED ONTP REPORT

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KNIGHT SMITH D	ONTP MAJ OTP-AM MIN	