

MAINE STATE LEGISLATURE

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STATE OF MAINE
124TH LEGISLATURE
FIRST REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

July 2009

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

STATE OF MAINE

124TH 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 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:

CARRIED OVER.....	Carried over to a subsequent session of the Legislature
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 First Regular Session of the 124th Legislature is September 12, 2009. 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

This bill allows a person who purchases and uses internal combustion fuel for commercial fishing, forestry or agriculture purposes to apply for a refund of the excise tax paid, less 5¢ per gallon and exempts such fuel from the use tax.

**LD 86 An Act To Conform the Maine Tax Laws for 2008 to the United States
Internal Revenue Code**

INDEF PP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PERRY J	OTP-AM	

This bill updates references to the United States Internal Revenue Code contained in the Maine Revised Statutes, Title 36 to the United States Internal Revenue Code as amended through December 31, 2008, for tax years beginning on or after January 1, 2008 and for any prior years as specifically provided by the United States Internal Revenue Code with the exception of the new additional federal standard deduction for property taxes paid by individual taxpayers who elect not to itemize deductions.

The substance of this bill, adjusted to reflect changes in the United States Internal Revenue Code due to the American Recovery and Reinvestment Act of 2009 is included in Part BBBB of the biennial budget, P.L. 2009, chapter 213.

**LD 87 An Act To Allow the Same Homestead and Veterans' Exemptions to a
Person Who Has a Life Lease as Are Allowed to Those Who Have a Life
Estate**

ONTP

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

This bill extends homestead and veterans' property tax exemptions to persons who occupy their property under a life lease.

**LD 90 Resolve, Authorizing the State Tax Assessor To Convey the Interest of
the State in Certain Real Estate in the Unorganized Territory**

RESOLVE 7

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PERRY J	OTP-AM	S-4

This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory acquired for nonpayment of property taxes.

Committee Amendment "A" (S-4)

This amendment incorporates a fiscal note.

Joint Standing Committee on Taxation

Enacted Law Summary

Resolve 2009, chapter 7 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory acquired for nonpayment of property taxes.

LD 109 An Act To Exempt Residential Electricity from Sales Tax ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
DAVIS P TRAHAN	ONTP	

This bill exempts from sales tax the sale and delivery of all residential electricity exceeding the current exemption of 750 kilowatt-hours per month.

LD 166 An Act To Exempt Persons 65 Years of Age or Older with Income below the Poverty Line from Property Taxes on Their Homes ONTP

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

This bill provides a property tax exemption for the homestead of a person who is 65 years of age or older and whose annual income is below poverty thresholds as long as the person occupies that home at least 8 months each year. This bill requires the Department of Administrative and Financial Services, Bureau of Revenue Services to adopt major substantive rules to administer the program.

LD 167 An Act To Provide a Sales Tax Exemption for Used Goods Sold To Benefit Food Pantries ONTP

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

This bill provides a sales tax exemption for sales of used goods by a nonprofit organization when the profits from those sales benefit a food pantry.

LD 195 An Act To Base the Excise Tax on Vehicles on a Percentage of the Manufacturer's Suggested Retail Price Carried Over

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KNIGHT SMITH D		