

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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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

LD 769 An Act To Amend the Laws Governing Income Tax To Allow an Age-based Write-off of Capital Losses ONTP

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

This bill is a concept draft pursuant to Joint Rule 208 that proposes, for Maine income tax purposes, to increase the maximum deduction for capital losses based on the individual's age.

LD 787 An Act To Provide an Additional Source of Revenue for the Tax Relief Fund for Maine Residents ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CHASE NASS R	ONTP	

This bill provides that, beginning in fiscal year 2011-12, 10% of growth in the sales and use tax and income tax would be transferred to the Tax Relief Fund for Maine Residents to be available for tax relief.

LD 788 An Act To Aid Municipalities and the Unorganized Territory in the Reduction of Property Taxes Carried Over

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CHASE NASS R		

This bill provides that, beginning in fiscal year 2010-11, 10% of sales tax revenue growth, which is the increase in sales tax revenue for that fiscal year over the amount of revenue generated in fiscal year 2010-11, must be returned to the municipality or unorganized territory where the growth occurred. The municipality or unorganized territory must use the amount received to reduce property tax levies.

This bill was carried over to any special or regular session of the 124th Legislature by joint order, H.P. 1053.

LD 799 An Act To Encourage Clean Fuel Vehicle Economic and Infrastructure Development by Extending the Tax Credit DIED ON ADJOURNMENT

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BLISS	OTP-AM	S-143

Joint Standing Committee on Taxation

This bill extends through 2012 the income tax credit for clean fuel vehicle economic and infrastructure development, which expired January 1, 2009.

Committee Amendment "A" (S-143)

This amendment corrects timing references in the bill and extends the clean fuel vehicle economic and infrastructure development credit through 2014.

LD 799 was placed on the Special Appropriations Table and died on adjournment.

LD 808 An Act To Capitalize the Municipal Investment Trust Fund with Municipal Revenue-sharing Resources

**DIED ON
ADJOURNMENT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CRAVEN	OTP-AM	S-144

This bill abolishes the Fund for the Efficient Delivery of Local and Regional Services and redirects its funding to the Municipal Investment Trust Fund beginning October 1, 2009.

Committee Amendment "A" (S-144)

This amendment requires a transfer of all but \$500,000 in fiscal year 2009-10 and \$1,000,000 in fiscal year 2010-11 from the Municipal Investment Trust Fund to the General Fund. It also adds an appropriations and allocations section.

LD 808 was placed on the Special Appropriations Table and died on adjournment.

LD 839 An Act To Authorize an Alternative Calculation of the Property Growth Factor for Municipalities with Exempt Personal Property

Carried Over

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GILBERT BRYANT B		

This bill authorizes a municipality that has a significant amount of personal property in its tax base to include the value of newly introduced personal property in the calculation of the municipality's property growth factor under the property tax limitation system even though that newly introduced personal property may be business equipment that is exempt from property taxation.

This bill was carried over to any special or regular session of the 124th Legislature by joint order, H.P. 1053.