

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 855 Resolve, To Establish the Commission To Study the Reform of Taxes and Spending in Maine ONTP

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

This resolve establishes a study commission to review the Brookings Institution report, "Charting Maine's Future: An Action Plan for Promoting Sustainable Prosperity and Quality Places." The commission is directed to report with suggested legislation on tax and spending reform for the State, with a focus on efficiency.

LD 872 An Act To Provide a Tax Credit to Certain Heating Fuel Contract Consumers ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
STEVENS MILLS P	ONTP	

This bill allows a person who enters into a contract for the supply of heating fuel at a locked-in price for at least 6 months but no more than 12 months to obtain an income tax credit for the excess cost of that heating fuel if the average actual price of that heating fuel decreases after the parties enter into the contract.

LD 884 An Act To Provide Income Tax Equity for Working Spouses ONTP

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

This bill permits spouses to file separate income tax returns as single individuals rather than being subject to the higher marginal tax rates that may apply if they filed jointly.

LD 906 An Act Relating to Sales Tax on Certain Trailers PUBLIC 207

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
VALENTINO	OTP-AM	H-262

This bill removes that partial sales tax exemption for manufactured housing and corrects cross-references.

Committee Amendment "A" (H-262)

Joint Standing Committee on Taxation

This amendment removes the length restriction on camper trailers for which a sales tax trade-in credit is allowed.

Enacted Law Summary

Public Law 2009, chapter 207 removes the length restriction on camper trailers for which a sales tax trade-in credit is allowed.

LD 919 An Act To Prevent and Treat Cancer in Maine by Implementing Critical Portions of the Comprehensive Cancer Program **ACCEPTED ONTP REPORT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
STRANG BURGESS MARRACHE	ONTP MAJ OTP-AM MIN	

This bill provides funding for a portion of the cancer prevention and control program plan enacted into law during the First Regular Session of the 123rd Legislature by providing an ongoing Other Special Revenue Funds allocation for a comprehensive cancer screening, detection and prevention program. This bill requires all tobacco products other than cigarettes to be taxed at the rate of \$1 per ounce to provide the funding and any future tax rate increase to be tied to increases in the cigarette tax.

LD 922 RESOLUTION, Proposing an Amendment to the Constitution of Maine To Require a Supermajority Approval of the Legislature for Tax Increases **ACCEPTED ONTP REPORT**

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

This resolution proposes to amend the Constitution of Maine to require a 2/3 vote of both Houses of the Legislature to approve an increase in state revenue or a reduction in a tax credit, exemption or refund.

LD 931 An Act To Expand the Economic Development Benefit of Tax Increment Financing in Counties That Include Unorganized Territories **Carried Over**

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

This bill allows a development program for a development district or tax increment financing district located within the unorganized territory of a county to fund the development activity for that county.

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