

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 950 Resolve, Related to the Maine Estate Tax

RESOLVE 101

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CLEARY NASS R	OTP-AM	H-334

This bill amends the Maine estate tax to require adjustment of the unified credit for inflation and to require discharge of personal liability of a personal representative or other filer within 3 months after the filing of an estate tax information return for lien discharge or one year after the filing of an estate tax return unless additional information is required. The maximum period before discharge of a filer is 6 months after the filing of an estate tax information return for lien discharge and 18 months after filing an estate tax return unless the State Tax Assessor is actively contesting the validity of the return filed.

Committee Amendment "A" (H-334)

This amendment replaces the bill with a resolve directing the Department of Administrative and Financial Services, Bureau of Revenue Services to make available forms and explanatory materials related to the discharge of personal liability of personal representatives under the estate tax and to submit a report to the Joint Standing Committee on Taxation related to federal discharge of liability requirements and procedures. The resolve also authorizes the committee to submit related legislation to the Second Regular Session of the 124th Legislature.

Enacted Law Summary

Resolve 2009, chapter 101 directs the Department of Administrative and Financial Services, Bureau of Revenue Services to make available forms and explanatory materials related to the discharge of personal liability of personal representatives under the estate tax and to submit a report to the Joint Standing Committee on Taxation related to federal discharge of liability requirements and procedures. The resolve also authorizes the committee to submit related legislation to the Second Regular Session of the 124th Legislature.

LD 974 An Act To Decrease the Automobile Excise Tax and Promote Energy Efficiency

ONTP

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

This bill is a citizen-initiated bill. The bill decreases the excise tax imposed on motor vehicles for the first year from 24 mills to 12 mills, for the 2nd year from 17 1/2 mills to 8 mills and for the 3rd year from 13 1/2 mills to 4 mills and imposes a 4 mills rate for the 4th and succeeding years. This bill also exempts from the excise tax imposed on motor vehicles the first 3 model years of a hybrid gasoline-electric vehicle, a fuel-cell-fueled or hydrogen-fueled vehicle or a highly energy efficient vehicle that has a highway fuel economy estimate of at least 40 miles to the gallon. After the first 3 years, the rate of excise tax is the same as on other motor vehicles of the same age. This bill also exempts from the sales tax 100% of the sale or lease price of a new hybrid gasoline-electric vehicle, a fuel-cell-fueled or hydrogen-fueled vehicle or a vehicle with a highway fuel economy estimate of at least 40 miles per gallon.

Pursuant to the Maine Constitution, this bill will be placed on the ballot in November 2009.