

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**  
124<sup>TH</sup> LEGISLATURE  
FIRST REGULAR SESSION



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

**JOINT STANDING COMMITTEE ON TAXATION**

July 2009

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# STATE OF MAINE

124<sup>TH</sup> 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 124<sup>th</sup> 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 124<sup>th</sup> 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 1018**

**An Act To Make the Maine Music Educators Association Tax Exempt**

**ONTP**

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

This bill enacts a sales tax exemption for incorporated nonprofit organizations whose primary purpose is to support and expand music education for elementary and secondary school students.

**LD 1033**

**An Act To Provide a Tax Credit for the Purchase of Small Wind Power Generators**

**ONTP**

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

This bill provides an income tax credit for the cost of purchasing and installing a small wind power generator intended to provide electricity to a household or small business. The credit is a one-time credit of up to \$1,500 and applies to small wind power generators purchased and installed on or after January 1, 2008; however, the credit may not be taken until tax years beginning on or after January 1, 2011.

**LD 1045**

**An Act To Provide a Sales Tax Refund for Fuel Used in Commercial Agricultural Production**

**DIED ON  
ADJOURNMENT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CRAY SHERMAN	OTP-AM	H-247

This bill permits a purchaser of clear special fuel for off-road use to obtain an annual exemption certificate and pay a fee of 1¢ per gallon estimated to be purchased during the year.

**Committee Amendment "A" (H-247)**

This amendment removes fuel tax provisions from the bill and includes special fuel under the sales tax refund for certain products used in commercial agricultural production and provides that the refund applies only to the sales tax on the portion of the sale price that exceeds \$3 from July 1, 2009 to June 30, 2010 and \$3.50 thereafter. The amendment also permits a person with a certificate stating that the person is engaged in commercial agricultural production to purchase dyed fuel with the sales tax reduced. The amendment also requires the State Tax Assessor to report on the number of persons granted refunds and the amount of refunds paid during the previous calendar year.

LD 1045 was placed on the Special Appropriations Table and died on adjournment.