

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 1314 An Act To Reform and Lower Maine Taxes

ONTP

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

Part A allows persons eligible for benefits under the Maine Residents Property Tax Program, also known as the Circuitbreaker Program, to file for a refundable credit using the individual income tax form.

Part B decreases the top individual income tax rate from 8.5% to 7.5%, conforms the personal exemption to the federal personal exemption and increases the earned income tax credit from 5% to 20% over a 5-year period and allows the credit to exceed the amount of income taxes actually paid.

Part C expands the ability of a municipality to impose service charges on tax-exempt properties located in that municipality by expanding the categories of property which may be charged, providing caps on the amount of charges, phasing in application of the charges and establishing a commission to develop additional criteria.

Part D expands the definition of "taxable service" for purposes of the imposition of sales tax to include amusement, recreational and personal services and consumer purchases of transportation services and professional, club or fraternal memberships. Part D eliminates all the current statutory sales tax exemptions except those that are required by the Constitution of the United States, federal law or the Constitution of Maine and sales to the State or the Federal Government and any political subdivisions of the State or the United States, and increases the sales tax on "lodging" from 7% to 10%.

LD 1321 Resolve, To Facilitate Disclosure of Information to Taxpayer Representatives

RESOLVE 126

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
RAYE	OTP-AM	S-297

This bill authorizes the disclosure of taxpayer information to an authorized representative of the taxpayer under a power of attorney, federally authorized release form under the Privacy Act of 1974, 5 United States Code, Section 552a, notarized statement or other verifiable statement of authority.

Committee Amendment "A" (S-297)

This amendment changes the bill to a resolve directing the State Tax Assessor to develop a simplified form to authorize the disclosure of taxpayer information to a designated representative of the taxpayer and to submit the form to the Joint Standing Committee on Taxation by January 15, 2010.

Enacted Law Summary

Resolve 2009, chapter 126 directs the State Tax Assessor to develop a simplified form to authorize the disclosure of taxpayer information to a designated representative of the taxpayer and to submit the form to the Joint Standing Committee on Taxation by January 15, 2010.