

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals  
(may include minor formatting differences from printed original)

**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

**MEMBERS:**

SEN. JOSEPH C. PERRY, CHAIR  
SEN. LAWRENCE BLISS  
SEN. RICHARD A. NASS

REP. THOMAS R. WATSON, CHAIR  
REP. DONALD E. PILON  
REP. MARK E. BRYANT  
REP. LINDA M. VALENTINO  
REP. PATSY CROCKETT  
REP. LAWRENCE SIROIS  
REP. ELSPETH FLEMINGS  
REP. KATHLEEN D. CHASE  
REP. L. GARY KNIGHT  
REP. BRIAN D. LANGLEY

**STAFF:**

JULIE S. JONES, SENIOR ANALYST  
OFFICE OF FISCAL AND PROGRAM REVIEW  
5 STATE HOUSE STATION  
AUGUSTA, ME 04333  
(207) 287-1635

# 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*

projects placing transmission lines underground. The remainder of the Maine Transmission Mitigation Trust Fund must be paid to Maine electricity ratepayers in proportion to each customer's purchases of electricity transmitted over the State's transmission and distribution utilities.

**LD 1449      An Act To Expand Tax Incentives for Visual Media Productions**

**Carried Over**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
WATSON RECTOR		H-554

This bill makes changes to the State's tax incentives for attracting visual media productions. The existing income tax credit and reimbursement for certain production wages are replaced with a refundable income tax credit that is a percentage of direct production expenditures in the State. Eligible productions must be certified by the Department of Economic and Community Development. Productions with expenditures of more than \$50,000 but less than \$750,000 are eligible for an income tax credit of 10% of expenditures or 15% if the production company has been incorporated in the State for at least 2 years. A production company with eligible expenses of \$750,000 or more is eligible for a base credit of 20% of eligible expenditures with incremental increases if the company hires at least 15% of its cast and crew in the State, spends at least 25% of the project time in certain counties or participates in an internship program overseen by the Department of Economic and Community Development, Office of Tourism, Maine State Film Office. The Finance Authority of Maine is directed to establish a low-interest loan program for visual media production companies with visual media production expenses of \$750,000 or greater that receive a visual media production certificate.

**Committee Amendment "A" (H-554)**

This amendment changes the line between the Level 1 credit and the Level 2 credit from \$750,000 to \$500,000, changes the conditions for increases in the amount of credit and changes the annual limit on credit certificates from \$5,000,000 to \$3,000,000. The amendment also clarifies the audit authority of the State Tax Assessor and requires an annual report by the Department of Economic and Community Development, Office of Tourism, Maine State Film Office to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding implementation and administration of the credit.

This bill was removed from the Special Appropriations Table, recommitted to the Taxation Committee and carried over to any special or regular session of the 124th Legislature by joint order, H.P. 1053.

**LD 1463      An Act To Provide Equitable Property Tax Relief To Maintain Traditional Communities**

**ONTP**

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

This bill provides property tax relief for the purpose of maintaining the State's traditional communities through 2 methods.

The first method allows municipalities to enter into arrangements with natural resources support businesses through which the business grants a time-limited easement to the municipality to limit the use of property to natural resources business support in exchange for payments from the municipality to alleviate a portion of the property tax burden.