

MAINE STATE LEGISLATURE

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STATE OF MAINE
124TH LEGISLATURE
SECOND REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed during
the Second Regular Session of the 124th Maine Legislature coming from the

JOINT STANDING COMMITTEE ON TAXATION

April 2010

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STAFF:

ELIZABETH F. COOPER, LEGISLATIVE ANALYST
OFFICE OF POLICY AND LEGAL ANALYSIS
13 STATE HOUSE STATION
AUGUSTA, ME 04333
(207)287-1670

STATE OF MAINE

124TH LEGISLATURE
SECOND 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 Second 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:

<i>CARRIED OVER</i>	<i>Carried over to a subsequent session of the Legislature</i>
<i>CON RES XXX</i>	<i>Chapter # of Constitutional Resolution passed by both Houses</i>
<i>CONF CMTE UNABLE TO AGREE</i>	<i>Committee of Conference unable to agree; bill died</i>
<i>DIED BETWEEN HOUSES</i>	<i>House & Senate disagree; bill died</i>
<i>DIED IN CONCURRENCE</i>	<i>One body accepts ONTP report; the other indefinitely postpones the bill</i>
<i>DIED ON ADJOURNMENT</i>	<i>Action incomplete when session ended; bill died</i>
<i>EMERGENCY</i>	<i>Enacted law takes effect sooner than 90 days</i>
<i>FAILED EMERGENCY ENACTMENT/FINAL PASSAGE</i>	<i>Emergency bill failed to get 2/3 vote</i>
<i>FAILED ENACTMENT/FINAL PASSAGE</i>	<i>Bill failed to get majority vote</i>
<i>FAILED MANDATE ENACTMENT</i>	<i>Bill imposing local mandate failed to get 2/3 vote</i>
<i>NOT PROPERLY BEFORE THE BODY</i>	<i>Ruled out of order by the presiding officers; bill died</i>
<i>INDEF PP</i>	<i>Bill Indefinitely Postponed; bill died</i>
<i>ONTP (or Accepted ONTP report)</i>	<i>Ought Not To Pass report accepted; bill died</i>
<i>P&S XXX</i>	<i>Chapter # of enacted Private & Special Law</i>
<i>PUBLIC XXX</i>	<i>Chapter # of enacted Public Law</i>
<i>RESOLVE XXX</i>	<i>Chapter # of finally passed Resolve</i>
<i>UNSIGNED</i>	<i>Bill held by Governor</i>
<i>VETO SUSTAINED</i>	<i>Legislature failed to override Governor's Veto</i>

The effective date for non-emergency legislation enacted in the Second Regular Session of the 124th Legislature is Monday, July 12, 2010. 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 1500 An Act To Conform the Maine Tax Laws for 2009 to the United States Internal Revenue Code

**PUBLIC 596
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PERRY J	OTP	S-426 PERRY J

This bill updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986 as amended through December 31, 2009, for tax years beginning on or after January 1, 2009 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986. The bill primarily affects the State's income tax and estate tax laws.

Senate Amendment "A" (S-426)

This amendment changes references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986 as amended through March 2, 2010, instead of December 31, 2009, for tax years beginning on or after January 1, 2009 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986. This date takes into account federal laws enacted in the period from January 1, 2010 to March 2, 2010, including the federal Act To Accelerate the Income Tax Benefits for Charitable Cash Contributions for the Relief of Victims of the Earthquake in Haiti, Public Law 111-126, which was enacted January 22, 2010, and the federal Temporary Extension Act of 2010, Public Law 111-144, which was enacted March 2, 2010.

Enacted Law Summary

Public Law 2009, chapter 596 updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986 as amended through March 2, 2010, for tax years beginning on or after January 1, 2009 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986. It primarily affects the State's income tax and estate tax laws. This date takes into account federal laws enacted in the period from January 1, 2010 to March 2, 2010, including the federal Act To Accelerate the Income Tax Benefits for Charitable Cash Contributions for the Relief of Victims of the Earthquake in Haiti, Public Law 111-126, which was enacted January 22, 2010, and the federal Temporary Extension Act of 2010, Public Law 111-144, which was enacted March 2, 2010.

Public Law 2009, chapter 596 was enacted as an emergency measure effective April 2, 2010.

LD 1514 Resolve, To Promote Efficiency and To Streamline Access to the Circuitbreaker Program Application Process

RESOLVE 189

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CROCKETT P BLISS	OTP	S-440 PERRY J

This resolve directs the Department of Administrative and Financial Services, Bureau of Revenue Services and the Department of Health and Human Services, office of integrated access and support to examine opportunities for using the Department of Health and Human Services' Automated Client Eligibility System to determine eligibility for the Maine Residents Property Tax Program. The bureau and the office are directed to submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 15, 2011. The committee may submit legislation related to the report.

Joint Standing Committee on Taxation

Senate Amendment "A" (S-440)

This amendment removes authority for the joint standing committee of the Legislature having jurisdiction over taxation matters to submit legislation to the First Regular Session of the 125th Legislature.

Enacted Law Summary

Resolve 2009, chapter 189 directs the Department of Administrative and Financial Services, Bureau of Revenue Services and the Department of Health and Human Services, office of integrated access and support to examine opportunities for using the Department of Health and Human Services' Automated Client Eligibility System to determine eligibility for the Maine Residents Property Tax Program. The bureau and the office are directed to submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 15, 2011.

LD 1533 **Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory**

RESOLVE 150

Sponsor(s)

PERRY J

Committee Report

OTP

Amendments Adopted

This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.

Enacted Law Summary

Resolve 2009, chapter 150 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.

LD 1539 **An Act Concerning Technical Changes to the Tax Laws**

PUBLIC 496

Sponsor(s)

WATSON
PERRY J

Committee Report

OTP-AM

Amendments Adopted

H-622

This bill makes the following changes to the laws governing taxation.

1. It authorizes the State Tax Assessor to enter into agreements with certain other governmental entities for assistance in the administration and enforcement of Maine tax laws.
2. It clarifies and corrects cross-references, grammar and syntax.
3. It authorizes the State Tax Assessor, under certain circumstances, to disclose information to duly authorized officers of other states for use in the administration and enforcement of Maine tax laws.
4. It eliminates gender-specific language.
5. It updates the name of a state agency that was renamed by Public Law 2009, chapter 340.