

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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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 1755 Resolve, To Review Sales of Dairy Products

RESOLVE 192

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
	OTP-AM	H-716 S-468 PERRY J

This resolve directs the Commissioner of Agriculture, Food and Rural Resources to convene a working group to examine the feasibility of increasing revenue to the State by extending the handling fee or initiating a sales tax on dairy products other than fluid milk. The commissioner is directed to report to the joint standing committee of the Legislature having jurisdiction over agricultural matters by January 15, 2011. The committee is authorized to submit a bill to the First Regular Session of the 125th Legislature.

Committee Amendment "A" (H-716)

This amendment provides that the Commissioner of Agriculture, Food and Rural Resources must conduct the study within existing resources, requires the results of the study also to be submitted to the joint standing committee of the Legislature having jurisdiction over taxation matters and authorizes that committee to submit a bill to the First Regular Session of the 125th Legislature.

Senate Amendment "A" To Committee Amendment "A" (S-468)

This amendment strikes the language from Committee Amendment "A" that added the joint standing committee of the Legislature having jurisdiction over taxation matters as one of the committees that may submit a bill to the First Regular Session of the 125th Legislature. The amendment also removes from the resolve the authorization of the joint standing committee of the Legislature having jurisdiction over agriculture matters to submit a bill to the First Regular Session of the 125th Legislature.

Enacted Law Summary

Resolve 2009, chapter 192 directs the Commissioner of Agriculture, Food and Rural Resources to, within existing resources, convene a working group to examine the feasibility of increasing revenue to the State by extending the handling fee or initiating a sales tax on dairy products other than fluid milk. The commissioner is directed to report to the joint standing committees of the Legislature having jurisdiction over agricultural matters and taxation matters by January 15, 2011.

LD 1785 An Act To Bolster Maine's Social Safety Net through Voluntary Sales Tax Contributions

ONTP

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

This bill directs the State Tax Assessor to create a process for voluntary payments of a sales tax surcharge for persons who make purchases that are subject to the sales and use tax. A person choosing to make voluntary payments may do so through electronic payments from that person's financial institution to the Voluntary Sales Tax Safety Net Fund, which is established in this bill, or by other means that may be established by the State Tax Assessor, who administers payments to the fund. Payments to the fund are not subject to transfers to the Local

Joint Standing Committee on Taxation

Government Fund for state-municipal revenue sharing. Revenues in the fund are distributed proportionately to various safety net programs to alleviate the burden of future budget reductions required as a result of a decline in General Fund revenue.

LD 1807 An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2010-11 and To Make Certain Changes in the Laws Governing Tax Increment Financing Payments in the Unorganized Territories

**PUBLIC 619
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
	OTP-AM	H-758 H-771 HAYES

This bill establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.

Committee Amendment "A" (H-758)

This amendment corrects a mathematical error. In addition, the amendment removes the date that limited tax increment financing payments in the unorganized territories to tax increment financing districts approved by the Commissioner of Economic and Community Development prior to July 1, 2008.

House Amendment "A" (H-771)

This amendment is being presented on behalf of the Committee on Bills in the Second Reading to correct mathematical errors.

Enacted Law Summary

Public Law 2009, chapter 619 establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory. It also removes the date that limited tax increment financing payments in the unorganized territories to those approved prior to July 1, 2008.

Public Law 2009, chapter 619 was enacted as an emergency measure effective April 8, 2010.

LD 1812 Resolve, Regarding Legislative Review of Chapter 37: Voluntary Municipal Farm Support Program, a Major Substantive Rule of the Department of Agriculture, Food and Rural Resources

**RESOLVE 187
EMERGENCY**

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

This resolve provides for legislative review of Chapter 37: Voluntary Municipal Farm Support Program, a major substantive rule of the Department of Agriculture, Food and Rural Resources.

Enacted Law Summary