

# MAINE STATE LEGISLATURE

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



Summaries of bills, adopted amendments and laws enacted or finally passed during  
the Second Regular Session of the 124<sup>th</sup> 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

124<sup>TH</sup> 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 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:

<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 &amp; 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&amp;S XXX</i> .....	<i>Chapter # of enacted Private &amp; 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 124<sup>th</sup> 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*

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**

## *Joint Standing Committee on Taxation*

Resolve 2009, chapter 187 provides for adoption of Chapter 37: Voluntary Municipal Farm Support Program, a major substantive rule of the Department of Agriculture, Food and Rural Resource.

Resolve 2009, chapter 187 was finally passed as an emergency measure effective March 31, 2010.

### **LD 1823      Resolve, To Review and Update the Telecommunications Taxation Laws**

**RESOLVE 202**

Sponsor(s)

Committee Report

Amendments Adopted

S-484    PERRY J

This resolve requires the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a working group that includes representatives of municipalities and the telecommunications industry. It requires the working group to review alternatives for updating the telecommunications taxation laws, including a gross receipts tax and a sales tax. It requires the Department of Administrative and Financial Services, Bureau of Revenue Services to report to the joint standing committee of the Legislature having jurisdiction over taxation matters the findings and recommendations of the working group, including any necessary implementing legislation. The resolve authorizes the joint standing committee of the Legislature having jurisdiction over taxation matters to submit a bill to the First Regular Session of the 125th Legislature related to the report.

#### **Senate Amendment "A" (S-484)**

This amendment removes the authorization of the joint standing committee of the Legislature having jurisdiction over taxation matters to submit a bill.

#### **Enacted Law Summary**

Resolve 2009, chapter 202 requires the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a working group that includes representatives of municipalities and the telecommunications industry. It requires the working group to review alternatives for updating the telecommunications taxation laws, including a gross receipts tax and a sales tax. It requires the Department of Administrative and Financial Services, Bureau of Revenue Services to report the findings and recommendations of the working group, including any necessary implementing legislation to the joint standing committee of the Legislature having jurisdiction over taxation matters.