

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

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.