

MAINE STATE LEGISLATURE

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STATE OF MAINE
125TH LEGISLATURE
FIRST REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed

JOINT STANDING COMMITTEE ON TAXATION

July 2011

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STATE OF MAINE
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LEGISLATIVE DIGEST OF BILL SUMMARIES AND
ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* summarizes all LDs and adopted amendments and all laws enacted or finally passed during the First Regular Session of the 125th Maine Legislature.

The *Digest* is arranged alphabetically by committee and within each committee by Legislative Document (LD) number. The committee report(s), prime sponsor and lead co-sponsor(s), if designated, are listed below each LD 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 LD is noted to the right of the LD title. The following describes the various final actions.

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; legislation died
DIED BETWEEN HOUSES..... House & Senate disagreed; legislation died
DIED IN CONCURRENCE..... defeated in each house, but on different motions; legislation died
DIED ON ADJOURNMENT..... action incomplete when session ended; legislation died
EMERGENCY..... enacted law takes effect sooner than 90 days after session adjournment
FAILED, EMERGENCY ENACTMENT or FINAL PASSAGE emergency failed to receive required 2/3 vote
FAILED, ENACTMENT or FINAL PASSAGE..... failed to receive final majority vote
FAILED, MANDATE ENACTMENT legislation proposing local mandate failed required 2/3 vote
HELD BY GOVERNOR..... Governor has not signed; final disposition to be determined at subsequent session
LEAVE TO WITHDRAW..... sponsor's request to withdraw legislation granted
NOT PROPERLY BEFORE THE BODY ruled out of order by the presiding officer; legislation died
INDEF PP..... indefinitely postponed; legislation died
ONTP, ACCEPTED, MAJORITY, MINORITY or REPORT X... ought-not-to-pass report accepted; legislation died
P&S XXX..... chapter # of enacted private & special law
PUBLIC XXX..... chapter # of enacted public Law
RESOLVE XXX..... chapter # of finally passed resolve
VETO SUSTAINED..... Legislature failed to override Governor's veto

The effective date for non-emergency legislation enacted in the First Regular Session of the 125th Legislature is September 28, 2011. The effective date for legislation enacted as an emergency measure may be found in the enacted law summary for that legislation.

Joint Standing Committee on Taxation

LD 59 An Act To Provide Sales Tax Exemption or Refund on Parts and Supplies Purchased To Operate Windjammers

PUBLIC 425

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MAZUREK RECTOR	OTP-AM MAJ ONTP MIN	H-72 S-338 ROSEN R

This bill authorizes a sales tax refund or exemption certificate for purchases of parts and supplies used for the operation, repair or maintenance of a windjammer that is used to carry cargo or passengers for a fee.

Committee Amendment "A" (H-72)

This amendment provides that parts and supplies must be used primarily and directly for a windjammer, provides a more accurate definition of "windjammer" and requires a windjammer to be based in this State in order to qualify for a sales tax exemption or refund.

Senate Amendment "A" (S-338)

This amendment delays implementation of this legislation until October 1, 2012 and adds an appropriations and allocations section.

Enacted Law Summary

Public Law 2011, chapter 425 authorizes a sales tax refund or exemption certificate for purchases of parts and supplies used for the operation, repair or maintenance of a windjammer that is used primarily for providing overnight passenger cruises for a fee. It takes effect October 1, 2012 and applies to the purchases of parts and supplies made on or after October 1, 2012.

LD 79 An Act To Base the Excise Tax on Vehicles on a Percentage of the Manufacturer's Suggested Retail Price

**MAJORITY
(ONTP) REPORT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KNIGHT SHERMAN	ONTP MAJ OTP-AM MIN	

Current law requires the excise tax paid on motor vehicles to be based on the manufacturer's suggested retail price, regardless of the amount actually paid for the motor vehicle.

This bill instead requires the excise tax to be based on 90% of the manufacturer's suggested retail price for the motor vehicle, regardless of the amount actually paid for the motor vehicle.