

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals  
(may include minor formatting differences from printed original)

**STATE OF MAINE**  
125<sup>TH</sup> LEGISLATURE  
FIRST REGULAR SESSION



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

**JOINT STANDING COMMITTEE ON TAXATION**

July 2011

**STAFF:**

ELIZABETH F. COOPER, LEGISLATIVE ANALYST  
SCOTT MILLER, LEGISLATIVE ANALYST  
OFFICE OF FISCAL AND PROGRAM REVIEW  
5 STATE HOUSE STATION  
AUGUSTA, ME 04333  
(207) 287-1635

**MEMBERS:**

SEN. A. DAVID TRAHAN, CHAIR  
SEN. DAVID R. HASTINGS, III  
SEN. RICHARD G. WOODBURY

REP. L. GARY KNIGHT, CHAIR  
REP. G. PAUL WATERHOUSE  
REP. BRUCE A. BICKFORD  
REP. PAUL EDWARD BENNETT  
REP. DAVID R. BURNS  
REP. R. RYAN HARMON  
REP. SETH A. BERRY  
REP. DONALD E. PILON  
REP. MARK E. BRYANT  
REP. ELSPETH M. FLEMINGS

STATE OF MAINE  
125<sup>TH</sup> LEGISLATURE  
FIRST REGULAR SESSION



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 125<sup>th</sup> 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 125<sup>th</sup> 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 149**

**An Act To Authorize Municipalities To Impose Service Charges on Tax-exempt Property Owned by Certain Nonprofit Organizations**

**ONTP**

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

This bill authorizes municipalities to impose service charges on owners of certain real property that is currently exempt from property tax if those owners or other users of the property receive more than \$150,000 in gross annual revenue.

**LD 164**

**An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State**

**PUBLIC 434**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KNIGHT LANGLEY	OTP-AM	H-35 S-341 ROSEN R

This bill extends the dental care access income tax credit by permitting the certification of an additional 5 dentists annually through 2015.

**Committee Amendment "A" (H-35)**

This amendment lowers the credit from \$15,000 to \$12,000 for dentists determined to be eligible after December 31, 2010 and allows 6 rather than 5 dentists to be certified for eligibility for the credit each year. It extends the sunset date for the program until December 31, 2020. It allows a dentist who is currently certified for a credit at a certain level to maintain that level of credit.

**Senate Amendment "A" To Committee Amendment "A" (S-341)**

This amendment incorporates changes made by House Amendment "A" to Committee Amendment "A," strikes the emergency preamble and emergency clause from the bill and delays the changes made in Committee Amendment "A" by one year.

**Enacted Law Summary**

Public Law 2011, chapter 434 extends the dental care access income tax credit by permitting the certification of an additional 6 dentists annually through 2015. It lowers the credit from \$15,000 to \$12,000 for dentists determined to be eligible on or after January 1, 2012 and allows a dentist who is currently certified for a credit at a certain level to maintain that level of credit. It extends the sunset date for the program until December 31, 2020.