

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 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.