

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

management and harvest plan.

The minority report clarifies that if a lienholder requests notification for land classified under the Maine Tree Growth Tax Law at the same time the landowner is notified of the need to provide information about a forest management and harvest plan, the notification requirements apply to both the landowner and lienholder rather than one or the other as stated in the bill. It also requires the lienholder to reimburse the municipality or assessor providing the notification for all expenses associated with the service. This minority report was not adopted.

LD 195 **An Act To Provide Relief from Estate Tax Valuation Requirements for Surviving Spouses** **ONTP**

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

This bill requires the State Tax Assessor to waive the requirement that a surviving spouse provide a valuation of an estate if there is no reasonable likelihood that an estate tax is owed on the estate.

LD 205 **An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations** **HELD BY GOVERNOR**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GERZOFSKY	OTP-AM MAJ ONTP MIN	S-342 ROSEN R S-90

This bill provides a sales tax exemption for sales to incorporated nonprofit performing arts organizations.

Committee Amendment "A" (S-90)

This amendment adds an effective date of October 1, 2011.

Senate Amendment "A" To Committee Amendment "A" (S-342)

This amendment changes the effective date from October 1, 2011 to October 1, 2012.

Enacted Law Summary

This bill was enacted but as of this printing, had not been acted upon by the Governor and, pursuant to Art. IV, Part 3rd, Sec. 2 of the Maine Constitution, currently has no final disposition. It provides a sales tax exemption, beginning October 1, 2012, for sales to incorporated nonprofit performing arts organizations.