

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 229

An Act To Protect Homeowners Concerning Property Liens

ONTP

Sponsor(s)
CASAVANT
SULLIVAN

Committee Report
ONTP

Amendments Adopted

This bill requires the municipal treasurer to notify a delinquent property taxpayer if a 3rd party pays any portion of the tax, interest and costs during the foreclosure process or redemption period.

LD 234

An Act To Provide a Sales Tax Exemption to Commercial Horticulturists

Carried Over

Sponsor(s)
HARVELL

Committee Report

Amendments Adopted

This bill makes the following changes to the sales and use tax law with respect to commercial agriculture:

1. It enacts a definition of "commercial agricultural production" and specifies that it includes greenhouse and nursery products; and
2. It specifies that the sales tax exemption contained in current law applies to products used in commercial agricultural production.

Committee Amendment "A" (H-153)

This amendment incorporates a fiscal note.

This bill was placed on the Special Appropriations Table and the Joint Standing Committee on Appropriations and Financial Affairs voted to recommit it to the Taxation Committee. This bill was carried over to any special and/or regular session of the 125th Legislature by joint order, H.P. 1190.

LD 238

An Act To Limit the Vehicle Excise Tax Exemption Provided to Benevolent and Charitable Institutions and To Repeal the Exemption Provided to Literary and Scientific Institutions

ONTP

Sponsor(s)
CELLI

Committee Report
ONTP

Amendments Adopted

This bill amends the law that allows certain exemptions from the vehicle excise tax. It modifies the exemption for benevolent and charitable institutions by limiting it to only those vehicles owned by such an institution that are used solely for the institution's purposes and primarily for transporting or delivering goods to persons who have been determined to be eligible to receive charitable services from the institution. It repeals the exemption for literary and scientific institutions.