

# MAINE STATE LEGISLATURE

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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

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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 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 239**      **An Act To Provide a Sales Tax Exemption on Fuel Used for Heating a Business**      **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
JOHNSON P THOMAS	ONTP	

This bill provides a sales tax exemption for coal, oil, wood or gas bought for heating a business.

**LD 255**      **An Act To Provide an Income Tax Deduction for Amounts Received as Loan Forgiveness under the Maine Dental Education Loan Program**      **ONTP**

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

This bill provides an income tax deduction for amounts received as loan forgiveness under the Maine Dental Education Loan Program.

**LD 260**      **An Act To Extend the Historic Preservation Tax Credit**      **DIED IN CONCURRENCE**

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

This bill extends the tax credit for rehabilitation of historic properties, currently scheduled to expire December 31, 2013, for 6 more years, until December 31, 2019. The bill also extends for the same length of time the reports that are required from the Maine Historic Preservation Commission and the Maine State Housing Authority.

**LD 297**      **An Act To Allow Treasurers To Process Tax Lien Discharge and Sanitary District Sewer Lien Documents Using Facsimile Signatures**      **PUBLIC 104**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CASAVANT SULLIVAN	OTP	

This bill allows municipal treasurers to use facsimile signatures in filing and processing tax lien documents and extends the use of facsimile signatures in the processing of sanitary district sewer liens.

**Enacted Law Summary**

*Joint Standing Committee on Taxation*

Public Law 2011, chapter 104 allows municipal treasurers to use facsimile signatures in filing and processing tax lien documents and extends the use of facsimile signatures in the processing of sanitary district sewer liens.

**LD 305      RESOLUTION, Proposing an Amendment to the Constitution of Maine      Carried Over  
To Allow Land and Buildings To Be Assessed Differently**

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

This resolution proposes to amend the Constitution of Maine to allow land to be assessed at a rate different from the rate at which buildings located on that land are assessed.

This resolution was carried over to any special and/or regular session of the 125th Legislature by joint order, H.P. 1190.

**LD 312      An Act To Reinstate the Fund for the Efficient Delivery of Local and      ONTP  
Regional Services**

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

This bill reestablishes the Fund for the Efficient Delivery of Local and Regional Services originally established by Initiated Bill 2003, chapter 2 and eliminated in 2009.

**LD 338      An Act To Provide an Income Tax Credit for Persons Engaged in      HELD BY  
Commercial Forestry      GOVERNOR**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
JACKSON	ONTP MAJ OTP-AM MIN	S-367 ROSEN R

This bill allows an income tax credit to an employer in the logging industry that employs residents of the State who are engaged primarily in the harvesting of timber in this State. The credit is equal to \$2,500 for each full-time equivalent employee.

**Senate Amendment "A" (S-367)**

This amendment replaces the per employee income tax credit to an employer in the logging industry that employs residents of the State to harvest timber in this State with a credit equal to the tax paid during the taxable year on fuel used by the employer for commercial forestry up to a maximum credit of \$1,000. The amendment also delays the application to tax years beginning on or after January 1, 2013 and adds an appropriations and allocations section.

**Enacted Law Summary**