

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
125TH 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
125TH 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 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 436

An Act To Base the Motor Vehicle Excise Tax on the Purchase Price of a Motor Vehicle

ONTP

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

This bill changes the method of computing the excise tax that is levied on motor vehicles and camper trailers registered in the State. With the exception of commercial motor vehicles and special mobile equipment, current law requires that the excise tax be based upon the maker's list price for the motor vehicle; the excise tax on commercial motor vehicles and special mobile equipment is based on the purchase price.

This bill requires that the excise tax for all motor vehicles and camper trailers be based upon the purchase price of the vehicle and defines "purchase price" as the actual amount of money financed or paid by the consumer after any rebates or discounts. Either the original bill of sale or the state sales tax document may be used to verify the purchase price.

LD 441 An Act To Reform Telecommunications Taxation

PUBLIC 430

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CHASE WOODBURY	OTP-AM MAJ ONTP MIN	H-477 S-347 ROSEN R

Committee Amendment "A" (H-477)

The amendment replaces the bill and changes the title of the bill. The amendment replaces the telecommunications personal property tax with an excise tax on telecommunications businesses for the privilege of operating in the State. The excise tax is equal to the just value of qualified telecommunications equipment taxed at a rate of 19 mills in fiscal year 2012. For fiscal year 2013 and subsequent years, the State Tax Assessor will apply the tax rate of the municipality or the unorganized territory in which the qualified telecommunications equipment is located to the just value of the equipment as adjusted by the municipality's or the unorganized territory's certified assessment ratio. The amendment establishes procedures for the assessment, collection and appeal of the excise tax. It provides for routine technical rules to implement this legislation.

Senate Amendment "A" To Committee Amendment "A" (S-347)

This amendment increases the tax rate for the state telecommunications excise tax from 19 mills to 19.2 mills for assessments in 2012.

Enacted Law Summary

Public Law 2011, chapter 430 replaces the telecommunications personal property tax with an excise tax on telecommunications businesses for the privilege of operating in the State. The excise tax is equal to the just value of qualified telecommunications equipment taxed at a rate of 19.2 mills in fiscal year 2012. For fiscal year 2013 and subsequent years, the State Tax Assessor will apply the tax rate of the municipality or the unorganized territory in which the qualified telecommunications equipment is located to the just value of the equipment as adjusted by the