

# 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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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*

This bill enacts a provision establishing an annual sales tax holiday on April 18th for the purchase in Maine, free of sales tax, of energy-efficient appliances and fixtures that carry the Energy Star or WaterSense labels granted to certain energy-efficient products by the United States Environmental Protection Agency and the United States Department of Energy. The exemption from sales tax extends to both new and used energy-efficient products that are purchased on April 18th for noncommercial or personal use, when the cost of each such item is \$2,500 or less. The bill also includes a reporting requirement in order to measure the fiscal impact of the sales tax holiday.

### **Committee Amendment "A" (H-337)**

This amendment removes a reporting requirement that was intended to measure the fiscal impact of the sales tax holiday because the required data needed for this analysis is not available. The amendment also adds an appropriations and allocations section to the bill.

This bill was placed on the Special Appropriations Table and died on adjournment.

### **LD 489      An Act To Exempt Active Duty Armed Services Income from the      ONTP** **Income Tax**

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

This bill exempts from income tax income received by an individual for active duty in the Armed Forces of the United States.

### **LD 490      An Act To Exempt the Value of Family Farms from the Estate Tax      ONTP**

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

This bill removes the value of eligible farmland from the calculation of the Maine estate tax. See LD 1147.

### **LD 500      An Act To Create an Income Tax Checkoff To Benefit Libraries      ONTP**

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

This bill establishes an income tax checkoff to support free public libraries in the State. The Taxation Committee will review the process for evaluating income tax return check off requests and has carried over another bill for that purpose. See LD 1225.