

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 603 RESOLUTION, Proposing an Amendment to the Constitution of Maine To Require Approval by a 2/3 Vote of Each Branch of the Legislature in Order To Raise a Tax or Impose a New Tax FINAL PASSAGE FAILED

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
COURTNEY	OTP-AM MAJ ONTP MIN	S-230

This resolution proposes to amend the Constitution of Maine to require approval by a 2/3 vote of all the members elected to each House of the Legislature in order to raise a tax.

Committee Amendment "A" (S-230)

This amendment adds to the resolution to amend the Constitution of Maine language requiring approval by a 2/3 vote of all the members elected to each House of the Legislature for the imposition of a new tax.

LD 604 An Act To Exempt Certain Meals Provided to Food Service Employees from the Sales and Use Tax DIED ON ADJOURNMENT

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
TRAHAN	OTP-AM	S-53

This bill exempts from the sales and use tax meals provided to an employee of an eating establishment while that employee is working, up to a maximum cost to the employer of \$2.50 per day.

Committee Amendment "A" (S-53)

This amendment clarifies that the sales and use tax exemption in the bill applies to the retail value of meals provided to employees and that meals provided during break periods and 30 minutes before or after the employee's working hours are included in the exemption.

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

LD 611 An Act Relating to Sales Tax on Certain Rental Vehicles PUBLIC 209

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
TRAHAN	OTP-AM	S-126

This bill requires a person that is primarily engaged in the business of renting automobiles to collect 10% sales tax on the short-term rental of a pickup truck or van with a gross vehicle weight of less than 26,000 pounds and allows such a person to purchase those vehicles tax-free, as is the case under current law with lighter-weight vehicles purchased for rental.