

MAINE STATE LEGISLATURE

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STATE OF MAINE
125TH LEGISLATURE
SECOND REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed

JOINT STANDING COMMITTEE ON TAXATION

June 2012

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STATE OF MAINE

125TH LEGISLATURE
SECOND 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 Second 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.

<i>CARRIED OVER</i>	<i>carried over to a subsequent session of the Legislature</i>
<i>CON RES XXX</i>	<i>chapter # of constitutional resolution passed by both houses</i>
<i>CONF CMTE UNABLE TO AGREE</i>	<i>Committee of Conference unable to agree; legislation died</i>
<i>DIED BETWEEN HOUSES</i>	<i>House & Senate disagreed; legislation died</i>
<i>DIED IN CONCURRENCE</i>	<i>defeated in each house, but on different motions; legislation died</i>
<i>DIED ON ADJOURNMENT</i>	<i>action incomplete when session ended; legislation died</i>
<i>EMERGENCY</i>	<i>enacted law takes effect sooner than 90 days after session adjournment</i>
<i>FAILED, EMERGENCY ENACTMENT or FINAL PASSAGE</i>	<i>emergency failed to receive required 2/3 vote</i>
<i>FAILED, ENACTMENT or FINAL PASSAGE</i>	<i>failed to receive final majority vote</i>
<i>FAILED, MANDATE ENACTMENT</i>	<i>legislation proposing local mandate failed required 2/3 vote</i>
<i>HELD BY GOVERNOR</i>	<i>Governor has not signed; final disposition to be determined at subsequent session</i>
<i>LEAVE TO WITHDRAW</i>	<i>sponsor's request to withdraw legislation granted</i>
<i>NOT PROPERLY BEFORE THE BODY</i>	<i>ruled out of order by the presiding officer; legislation died</i>
<i>INDEF PP</i>	<i>indefinitely postponed; legislation died</i>
<i>ONTP, ACCEPTED, MAJORITY, MINORITY or REPORT X</i> ...	<i>ought-not-to-pass report accepted; legislation died</i>
<i>P&S XXX</i>	<i>chapter # of enacted private & special law</i>
<i>PUBLIC XXX</i>	<i>chapter # of enacted public Law</i>
<i>RESOLVE XXX</i>	<i>chapter # of finally passed resolve</i>
<i>VETO SUSTAINED</i>	<i>Legislature failed to override Governor's veto</i>

The effective date for non-emergency legislation enacted in the Second Regular Session of the 125th Legislature is Thursday, August 30, 2012. 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 876

An Act To Convert Vacant Commercial Property to Occupied Commercial Property

ONTP

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

This bill was carried over from the First Regular Session of the 125th Legislature. This bill is a concept draft pursuant to Joint Rule 208.

It proposes to modify the tax laws to provide incentives that will encourage the improvement of unoccupied commercial property in order to attract tenants and stimulate business development.

LD 1138

An Act To Amend the Maine Tree Growth Tax Law and the Open Space Tax Law

PUBLIC 618

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KNIGHT LANGLEY	OTP-AM MAJ ONTP MIN	H-859

This bill was carried over from the First Regular Session of the 125th Legislature.

This bill requires the State Tax Assessor to impose a \$100 administrative penalty on a landowner enrolled in the Maine Tree Growth Tax Law program if the landowner fails to file a forest management and harvest plan by the later of the end of the 10-year period and the end of the 120-day notice period given by the assessor to notify the landowner that a plan is needed. If the landowner still does not file a plan within one year of the end of the 10-year deadline, then the assessor is required to withdraw the land from the tree growth tax program and assess a withdrawal penalty. This bill also repeals the 15,000-acre cap on land enrolled in the farm and open space tax law program to allow easier transfer of property between that program and the tree growth tax law program.

Committee Amendment "A" (H-859)

This amendment replaces the bill and changes the title. The amendment does the following.

1. It provides that, on or after August 1, 2012, an owner seeking classification under the Maine Tree Growth Tax Law program for a parcel of land that contains a structure for which a minimum lot size is required under state law or by municipal ordinance, the owner must exclude from the owner's schedule the area of land containing the structure, which may be no less than 1/2 acre. For a parcel of land that contains a residential structure in a shoreland area, the owner must exclude the area of land containing the structure, which may be no less than 1/2 acre, and the excluded parcel must include 100 feet of shoreland frontage or the minimum shoreland frontage required by the applicable minimum requirements of the zoning ordinance for the area in which the land is located, whichever is larger.
2. It requires, beginning August 1, 2012, that landowners in the Maine Tree Growth Tax Law program attest at the time of enrollment and at each update of the forest management and harvest plan that the primary use of the enrolled property is commercial timber harvesting or forest land that cannot be excluded from tree growth classification by statute.