

MAINE STATE LEGISLATURE

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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

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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 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

decision is not subject to further review by the State Tax Assessor or any employee outside the appeals office. Additional costs of the Independent Appeals Office may be funded by a \$100 fee paid by the petitioner for appeals conferences. A taxpayer may file a petition in Superior Court if the appeal is deemed denied and the court shall conduct a de novo hearing and make a de novo determination of the case.

Public Law 2011, chapter 439 establishes the taxpayer advocate's duties and responsibilities in statute and directs the taxpayer advocate to assist taxpayers in resolving problems with the Bureau of Revenue Services, suggest solutions to the bureau and identify legislative changes that may be necessary. The taxpayer advocate may investigate complaints and make recommendations to the State Tax Assessor.

Public Law 2011, chapter 439 preserves the confidentiality of taxpayer information by allowing taxpayers and others, upon specific request, to obtain copies of reconsideration decisions with identifying information eliminated. The costs of eliminating identifying information must be paid by the person making the request. The State Tax Assessor is also permitted to provide the Taxpayer Advocate with access to information necessary to assist taxpayers. The taxpayer advocate and the Chief Appeals Officer shall report annually to Taxation Committee, the State Tax Assessor and the Governor. Public Law 2011, chapter 439 provides transition provisions and an effective date of July 1, 2012.

LD 1384 An Act To Provide a Sales Tax Holiday

**DIED ON
ADJOURNMENT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
STRANG BURGESS ROSEN R	OTP-AM MAJ ONTP MIN	H-288

This bill provides an exemption from the sales tax for items sold over the first weekend in October 2011 including Energy Star products. The bill also sets out exemptions to the sales tax holiday weekend. The bill requires the Executive Director of the Bureau of Revenue Services within the Department of Administrative and Financial Services to report to the State Controller the amount of sales tax unpaid, as well as revenue raised from personal and corporate income taxes and other sources, as a result of the sales tax holiday weekend. The Bureau of Revenue Services in consultation with the Maine Merchants Association is required to recommend one weekend beginning annually in 2012 to designate as a sales tax holiday weekend and report to the Joint Standing Committee on Taxation. The Joint Standing Committee on Taxation has authority to submit legislation to the Second Regular Session of the 125th Legislature pertaining to the dates that are selected for the sales tax holiday weekend.

Committee Amendment "A" (H-288)

This amendment changes the bill by limiting the sales tax holiday to one day and limiting the exemption from the sales tax to the sale of individual items of clothing up to \$200 and Energy Star products up to \$1,500. The amendment eliminates the provisions requiring certification of the amount of sales tax unpaid as well as revenue raised as a result of the sales tax holiday and submission of a report to the Joint Standing Committee on Taxation. It also adds an appropriations and allocations section.

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