

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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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 1385

An Act To Provide Tax Relief to Residents Deployed for Military Duty or Stationed outside of Maine

PUBLIC 313

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
EVES DIAMOND	OTP-AM	H-510

Current law exempts from excise tax motor vehicles owned by a resident or nonresident on active military duty who is permanently stationed at a military base in Maine.

This bill also exempts from the excise tax vehicles owned by residents of Maine who are on active military duty and who are either permanently stationed at a military or naval base outside of Maine or are deployed for military service in the United States Armed Forces, including the National Guard and Reserves, for a period of more than 30 days.

Committee Amendment "A" (H-510)

This amendment replaces the bill and allows a municipality the option of exempting from excise tax vehicles owned by residents of Maine who are on active military duty and who are either permanently stationed at a military or naval base outside of Maine or deployed for military service in the United States Armed Forces, including the National Guard and Reserves, for a period of more than 180 days. It also provides an effective date of January 1, 2012.

Enacted Law Summary

Public Law 2011, chapter 313 allows a municipality the option of exempting from excise tax vehicles owned by residents of Maine who are on active military duty and who are either permanently stationed at a military or naval base outside of Maine or deployed for military service in the United States Armed Forces, including the National Guard and Reserves, for a period of more than 180 days. It also provides an effective date of January 1, 2012.

LD 1401

RESOLUTION, Proposing an Amendment to the Constitution of Maine To Restrict Property Revaluations

ONTP

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

This resolution proposes to amend the Constitution of Maine to:

1. Allow for the change in valuation of real property and the buildings on that real property only upon a change in ownership, a change in type of land use or the expansion of the land use to increase income;
2. Limit the change in valuation to the greater of the just value and the appraised just value of the taxable real property as may be required by the local tax assessor;
3. Require the equalized just value of a municipality to equal 100%; and
4. Require that the change in value be subject to the real estate transfer tax, which must be paid solely by the seller if there is a change in ownership, or by the owner if there is a change or expansion in land use, and require that the tax be paid to the municipality and used only for the purpose of property tax relief.