

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

LD 1459 An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2011-12

**PUBLIC 235
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
	OTP-AM	H-266

This bill establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.

Committee Amendment "A" (H-266)

This amendment corrects a mathematical error.

Enacted Law Summary

Public Law 2011, chapter 235 establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.

Public Law 2011, chapter 235 was enacted as an emergency measure effective June 6, 2011.

LD 1468 An Act Concerning Technical Changes to the Tax Laws

PUBLIC 240

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KNIGHT	OTP-AM	H-336

This bill makes the following changes to the laws governing taxation:

1. It clarifies and corrects cross-references; rectifies grammar, punctuation and spelling errors; repeals obsolete statutes; and replaces archaic and gender-specific language;
2. It relocates a provision of law relating to the Secretary of State from the Maine Revised Statutes, Title 36 to Title 29-A;
3. It clarifies that the State Tax Assessor is authorized to assess unpaid taxes and penalties;
4. It deletes obsolete requirements that certain schedules must be submitted in duplicate;
5. It deletes obsolete provisions relating to calendar year registrations of motor vehicles;
6. It clarifies the scope of the sales tax exemption for certain packaging materials, consistent with longstanding administrative practice;
7. It eliminates a cross-reference to a statute that has been repealed;

Joint Standing Committee on Taxation

- 8. It clarifies the computation of the visual media production credit;
- 9. It provides for application of the credit for rehabilitation of historic properties to condominiums, consistent with current administrative practice; and
- 10. It clarifies the computation of the visual media production reimbursement.

Committee Amendment "A" (H-336)

This amendment removes a provision amending the insurance premium tax law regarding the rate of tax paid by out-of-state insurance companies and adds contractual payments for the services of individuals working in the State to the definition of "certified production wages," as amended by the bill, under the tax reimbursement program for certified visual media production companies. This amendment adds a provision to apply the changes to the visual media production company tax reimbursement to applications filed on or after January 1, 2011.

Enacted Law Summary

Public Law 2011, chapter 240 makes the following changes to the laws governing taxation:

- 1. It clarifies and corrects cross-references; rectifies grammar, punctuation and spelling errors; repeals obsolete statutes; and replaces archaic and gender-specific language;
- 2. It relocates a provision of law relating to the Secretary of State from the Maine Revised Statutes, Title 36 to Title 29-A;
- 3. It clarifies that the State Tax Assessor is authorized to assess unpaid taxes and penalties;
- 4. It deletes obsolete requirements that certain schedules must be submitted in duplicate;
- 5. It deletes obsolete provisions relating to calendar year registrations of motor vehicles;
- 6. It clarifies the scope of the sales tax exemption for certain packaging materials, consistent with longstanding administrative practice;
- 7. It eliminates a cross-reference to a statute that has been repealed;
- 8. It clarifies the computation of the visual media production credit and the the visual media production reimbursement; and
- 9. It provides for application of the credit for rehabilitation of historic properties to condominiums, consistent with current administrative practice.

LD 1470 An Act To Ensure Harvesting of Timber on Land Taxed under the Carried Over
Maine Tree Growth Tax Law

Sponsor(s)

RAYE

Committee Report

Amendments Adopted

This bill is a concept draft pursuant to Joint Rule 208.