

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

before the board. It clarifies that the board may not have any ex parte communication with or on behalf of any party, but may have such communication related to administrative matters.

8. It provides an appeals procedures and requires that the board set a rate of no more than \$150 as a processing fee for each petition that proceeds to an appeals conference. It provides that that either the taxpayer or the assessor may appeal a decision to the Superior Court and that a person who wishes to appeal the board's decision to the Superior Court must file a petition for review within 60 days after receipt of the board's decision or the decision becomes final and no further review is available.

9. It provides for the transfer of funds from the Bureau of Revenue Services to the Maine Board of Tax Appeals, the elimination of positions within the bureau and the creation of new positions in the appeals office of the Maine Board of Tax Appeals and provides for the transfer of property and equipment from the bureau to the board.

Public Law 2011, chapter 694 was enacted as an emergency measure effective July 1, 2012.

LD 1751

Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory

RESOLVE 129

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KNIGHT	OTP-AM	H-748

This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.

Committee Amendment "A" (H-748)

This amendment reauthorizes the State Tax Assessor to convey certain real estate in the Unorganized Territory. Authorization to convey these parcels was originally granted in Resolve 2011, chapter 54 but that authorization expires April 1, 2012, and conveyances cannot be completed by April 1, 2012, due to administrative delays. This amendment extends the deadline until April 1, 2013 and updates tax liability amounts.

Enacted Law Summary

Resolve 2011, chapter 129 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory. It also reauthorizes the State Tax Assessor to convey certain real estate in the Unorganized Territory that was originally granted in Resolve 2011, chapter 54. That authorization expired April 1, 2012, and conveyances could not be completed by April 1, 2012, due to administrative delays. Resolve 2011, chapter 129 extends the deadline until April 1, 2013, and updates tax liability amounts.

LD 1752 An Act Concerning Technical Changes to the Tax Laws

PUBLIC 548

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KNIGHT	OTP-AM	H-767

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

1. It makes technical changes to correct cross-references, correct clerical errors, resolve statutory numbering