

MAINE STATE LEGISLATURE

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STATE OF MAINE
126TH LEGISLATURE
FIRST REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

July 2013

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STATE OF MAINE

126TH LEGISLATURE

FIRST REGULAR SESSION



LEGISLATIVE DIGEST OF BILL SUMMARIES AND ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* contains summaries of all LDs and adopted amendments and all laws enacted or finally passed during the First Regular Session of the 126th 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 126th Legislature is October 9, 2013. 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 212

An Act To Provide a Sales Tax Refund for Tobacco Sold to a Member of a Federally Recognized Indian Tribe for Cultural, Spiritual or Ceremonial Purposes

INDEF PP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MITCHELL HASKELL	OTP-AM	H-43

This bill provides a sales tax exemption for the purchase of cigarettes and tobacco products by adult members of federally recognized Indian tribes for cultural, spiritual or ceremonial purposes and requires the State Tax Assessor to work with representatives of federally recognized Indian tribes in the State to establish a process for adult members of federally recognized Indian tribes to purchase cigarettes and tobacco products for cultural, spiritual or ceremonial purposes without payment of the cigarette or tobacco products taxes or to obtain a refund of those taxes.

Committee Amendment "A" (H-43)

This amendment replaces the bill and provides a sales tax refund, rather than a sales tax exemption, for the purchase of loose tobacco for cultural, spiritual or ceremonial purposes by a member of a federally recognized Indian tribe who submits an application and provides documentation of the cost of the purchase and identification demonstrating the person is a member of a federally recognized Indian tribe. It removes provisions that include an exemption for cigarettes and other tobacco products and removes the requirement for the State Tax Assessor to work with tribal representatives to establish a process for a tax-exempt purchase. This amendment was not adopted.

LD 234

An Act To Provide Tax Treatment Consistency for Limited Liability Companies and S Corporations

CARRIED OVER

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
WOODBURY NELSON	OTP-AM	

This bill allows a member of a pass-through entity, such as a limited liability company or S corporation, to receive an income tax credit against taxes imposed on that member's distributive share or pro rata share of the pass-through entity's income, and ensures that the amount used to calculate the income tax credit for certain members of pass-through entities cannot also be used as a deduction from income. This bill applies to tax years beginning on or after January 1, 2014.

Committee Amendment "A" (S-11)

This amendment removes references to the Maine Revised Statutes, Title 36, section 5203-C because the state alternative minimum tax imposed does not apply to resident individuals, trusts and estates or nonresident individuals, trusts and estates for tax years beginning on or after January 1, 2012. This amendment also adds an appropriations and allocations section.

This bill was committed to the Joint Standing Committee on Appropriations and Financial Affairs and carried over to any special or regular session of the 126th Legislature by joint order, H.P. 1145, as amended by H-B (H-580) and H-C (H-582).