

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

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

STAFF:

ELIZABETH F. COOPER, LEGISLATIVE ANALYST
GREGORY CONNORS, LEGISLATIVE ANALYST
OFFICE OF FISCAL AND PROGRAM REVIEW
5 STATE HOUSE STATION
AUGUSTA, ME 04333
(207) 287-1635

MEMBERS:

SEN. ANNE M. HASKELL, CHAIR
SEN. REBECCA J. MILLETT
SEN. DOUGLAS A. THOMAS

REP. ADAM A. GOODE, CHAIR
REP. STEPHEN S. STANLEY
REP. NATHAN L. LIBBY
REP. MATTHEW W. MOONEN
REP. RYAN D. TIPPING-SPITZ
REP. L. GARY KNIGHT
REP. PAUL EDWARD BENNETT
REP. DONALD G. MAREAN
REP. ROGER A. JACKSON
REP. JOSEPH E. BROOKS

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 240 An Act To Allow Motor Fuel Taxable Sales Disclosure

PUBLIC 25

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
HASKELL	OTP	

This bill provides that monthly reports of the number of gallons of taxable gasoline and special fuel sold in the State are not confidential.

Enacted Law Summary

Public Law 2013, chapter 25 provides that monthly reports of the number of gallons of taxable gasoline and special fuel sold in the State are not confidential.

LD 278 An Act To Provide Greater Access to Capital for Certain Businesses through Assignment of Benefits under the Business Equipment Tax Reimbursement Program and the Maine Employment Tax Increment Financing Program

PUBLIC 67

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PATRICK BENNETT	OTP-AM	S-21

This bill allows the Commissioner of Economic and Community Development, under extraordinary circumstances, to provide advance payments of employment tax increment financing benefits to a qualified business based on a net present value calculation of the projected employment tax increment financing benefit to the business. The advance payment must be made in the form of a loan through the Maine Rural Development Authority, pursuant to applicable conditions and requirements.

Committee Amendment "A" (S-21)

This amendment allows the assignment of certain claims for payment under the Business Equipment Tax Reimbursement program and Employment Tax Increment Financing Program to the Finance Authority of Maine in order to secure loans from the Finance Authority of Maine. It also permits the State Tax Assessor to make payments directly to the Finance Authority of Maine in such circumstances and to disclose otherwise protected taxpayer information to the Finance Authority of Maine necessary for the administration of the assignment and payment of the claims.

Enacted Law Summary

Public Law 2013, chapter 67 allows the assignment of certain claims for payment under the Business Equipment Tax Reimbursement program and Employment Tax Increment Financing Program to the Finance Authority of Maine in order to secure loans from the Finance Authority of Maine. It also permits the State Tax Assessor to make payments directly to the Finance Authority of Maine in such circumstances and to disclose otherwise protected taxpayer information to the Finance Authority of Maine necessary for the administration of the assignment and payment of the claims.