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

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

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.

LD 279   **An Act To Sustain Maine's Aviation Industry by Extending the Exemption from Sales and Use Tax for Aircraft and Parts**   **PUBLIC 379**

Sponsor(s)	Committee Report	Amendments Adopted
CUSHING	OTP-AM	S-55
GOODE		S-335 HILL

This bill permanently exempts aircraft and aircraft parts from Maine's sales and use tax. The exemption is currently scheduled to expire on June 30, 2015.

Committee Amendment "A" (S-55)

This amendment extends the exemption for aircraft and aircraft parts from Maine's sales and use tax until June 30, 2033; the bill made the exemption permanent. The amendment also requires that, by June 30, 2023, the joint standing committee of the Legislature having jurisdiction over taxation matters review the tax expenditure to determine whether it provides an incentive for increasing investment in the aviation sector, attracting and retaining aviation business and the basing of aircraft in the State. The exemption is currently scheduled to expire on June 30, 2015.

Senate Amendment "A" To Committee Amendment "A" (S-335)

This amendment implements the substance of the changes made in Committee Amendment "A" except that it reflects the changes that were made by Public Law 2013, chapter 368, the so-called unified biennial budget bill.

Enacted Law Summary

Public Law 2013, chapter 379 extends the exemption for aircraft and aircraft parts from Maine's sales and use tax until June 30, 2033; exemption is currently scheduled to expire on June 30, 2015. It also requires that, by June 30, 2023, the Taxation Committee review the tax expenditure to determine whether it provides an incentive for increasing investment in the aviation sector, attracting and retaining aviation business and the basing of aircraft in the State.

LD 316   **An Act To Provide Property Tax Relief for Noncombat Veterans**   **ONTP**

Sponsor(s)	Committee Report	Amendments Adopted
LIBBY N	ONTP	
WHITTEMORE		

This bill provides a $4,500 property tax exemption to noncombat veterans. It provides the exemption to the unremarried widow or widower or minor child of a veteran who would be entitled to the exemption if living, and to the parent of a deceased veteran who would be entitled to the exemption if living, who is 62 years of age or older and is an unremarried widow or widower who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child.

LD 317   **An Act Regarding the Business Equipment Tax Reimbursement Program and the Business Equipment Tax Exemption Program**   **ONTP**

Sponsor(s)	Committee Report	Amendments Adopted
LIBBY N	ONTP	
HASKELL		