

# 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**  
126<sup>TH</sup> 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

126<sup>TH</sup> 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 126<sup>th</sup> 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 126<sup>th</sup> 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 412**      **An Act To Expand Employment Tax Increment Financing To Support Job Creation**      **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CHENETTE	ONTP	

This bill expands the employment tax increment financing program to include for-profit businesses that add at least 2 new qualified employees within a one-year period.

**LD 427**      **An Act To Authorize Options for Local Revenue Enhancement**      **DIED BETWEEN HOUSES**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MACDONALD S VALENTINO	ONTP OTP-AM	

This bill allows a municipality to impose a local option sales tax, which may be seasonal, of 5% or less by local referendum.

**Committee Amendment "A" (H-363)**

This amendment, which is the minority report, limits the local option sales tax to 1%, excludes certain items from the base on which a local option sales tax may be imposed and repeals the authorization for a local option sales tax on December 31, 2016. This amendment was adopted in the House, but not in the Senate.

**LD 430**      **An Act To Amend the Laws Regarding Who May Appeal a Reconsideration Decision to the Maine Board of Tax Appeals**      **PUBLIC 45 EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
THOMAS	OTP-AM	S-13

Under current law, a petition for appealing a tax or tax refund request that is less than \$5,000 must be appealed to Superior Court. This bill changes the threshold for an appeal to the Maine Board of Tax Appeals to \$250. It also changes the \$150 processing fee for petitions that proceed to an appeals conference to \$25 when the amount of tax or refund request in controversy is less than \$5,000 and \$250 when the amount of tax or refund request in controversy is \$5,000 or more.

**Committee Amendment "A" (S-13)**

This amendment changes the amount of tax or refund in controversy that is considered a small claim to \$1,000, rather than \$250 as provided for in the bill. It provides that a taxpayer may be represented by an attorney, certified public accountant, enrolled agent, enrolled actuary or any other person permitted to represent the taxpayer before the Maine Board of Tax Appeals. The amendment does not change the amount of the processing fee as was proposed in the bill.

**Enacted Law Summary**

Public Law 2013, chapter 45 changes the threshold for an appeal to the Maine Board of Tax Appeals rather than directly to Superior Court from to \$5,000 to \$1,000. It provides that a taxpayer may be represented by an attorney,