

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
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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 561 **An Act To Support Maine Farms and Alleviate Hunger**

ONTP

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

This bill provides an income tax credit for a donation of agricultural products with a fair market value of up to \$5,000 made by a person engaged in commercial agricultural production to a nonprofit corporation that provides food to low-income individuals and that does not charge a fee for the food or require any other type of compensation. The credit is repealed December 31, 2017.

LD 562 **An Act Related to Service Charges in Lieu of Property Taxes on Tax-exempt Property**

ONTP

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

This bill permits municipalities to impose service charges on tax-exempt property owned by nongovernmental institutions and organizations other than educational institutions, houses of worship and parsonages. Service charges must be calculated to cover the cost of services provided and be based on the square footage of building space occupied by the institution or organization unless the municipality determines that a different measure more accurately represents the cost of services for which the charge is imposed. Service charges may be imposed to cover the cost of any services provided by the municipality to the property other than education or general assistance. The bill repeals an existing service charge law that applies to a limited class of property that would be covered under this bill.

LD 563 **An Act To Clarify Tax Increment Financing**

PUBLIC 184

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
ROCHELO DUTREMBLE	OTP-AM	H-193

This bill makes changes to the tax increment financing laws to accomplish the following.

1. It amends the definition of "original assessed value" to provide that it means the taxable assessed value of a development district.
2. It eliminates the adjusted \$50,000,000 cap on bonded indebtedness for tax increment financing districts within a county and the requirement that acquisition of real and personal property financed by municipal indebtedness must be completed within 8 years of the approval of a district.
3. It clarifies the 30-tax-year permissible duration of a development program related to a tax increment financing district.
4. It expands the capital costs allowed for an eligible commercial development district and the costs allowed for skills development and training for jobs created or retained in the municipality or plantation where a development district is located and permits the use of funds for economic development grants.