

# MAINE STATE LEGISLATURE

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**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

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# STATE OF MAINE

126<sup>TH</sup> 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 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**

- 5. It permits a municipality or plantation to delay the operational functioning of a tax increment financing district until the tax year following the tax year in which the district takes effect.
- 6. It expands from 20 years to 30 years the allowable maturation period for bonds issued by the legislative body of a municipality or plantation to finance the cost of a development program within a development district.
- 7. It clarifies that the proposed project costs allowed for skills development and training for jobs created or retained in the municipality or plantation where a development district is located may include scholarships for tuition at in-state educational institutions or online learning entities when in-state options are not available.

**LD 614      An Act To Adjust Fuel Taxes To Improve Sustainability      ONTP**

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

This bill changes the excise tax on gasoline, distillates and low-energy fuel from a fixed amount per gallon to a formula that includes a fixed amount per gallon plus 5% of the retail value of that gallon.

**LD 624      An Act To Encourage Local Business Involvement in Local Schools      ONTP**

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

This bill provides a nonrefundable income tax credit to a qualified employer equal to the amount expended on a qualified adopt-a-school activity that benefits a public elementary or secondary school. The credit may not exceed 50% of the tax liability of the qualified employer for the taxable year before application of the credit. A qualified adopt-a-school activity includes contributing cash; donating supplies, equipment or other tangible property; providing services to a student at a qualified school at no profit to the qualified employer; providing employees of the qualified employer with paid time off to volunteer at a qualified school; and providing an internship for a student enrolled in a qualified school.

**LD 631      An Act To Change the Taxes on Fuel Purchased for Use Other Than on the Highways      CARRIED OVER**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
JACKSON T	ONTP OTP-AM	

This bill changes the taxes on fuel purchased for use other than for vehicles used on the highways of this State from 1¢ per gallon plus 5% use tax to 5¢ per gallon with no use tax.

**Committee Amendment "A" (S-20)**

This amendment, which is the minority report, clarifies that a tax on sales, storage or use may not be collected upon or in connection with internal combustion engine fuel or special fuel for which a person has received a refund under the Maine Revised Statutes, Title 36, section 2908 or 3218.

This bill was committed to the Joint Standing Committee on Appropriations and Financial Affairs and carried over