

# 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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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*

### **LD 1126 An Act Regarding Corporate Income Tax Disclosure**

ONTP

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

This bill requires a corporation that files a tax return with the State to file a tax disclosure statement with the Secretary of State. It requires the Secretary of State to adopt major substantive rules for the content of the tax disclosure statement, an alternative tax disclosure statement, procedures and fees to provide public access to the tax disclosure statements, oversight and penalties for failing to file or filing an inaccurate tax disclosure statement. It permits a corporation that files a tax disclosure statement to submit supplemental information that could facilitate proper interpretation of the information included in the tax disclosure statement. It requires a corporation that files an amended tax return or with a tax liability that is changed as the result of an uncontested audit adjustment or final determination by the Department of Administrative and Financial Services, Bureau of Revenue Services, the Maine Board of Tax Appeals or Superior Court to file a revised tax disclosure statement within 60 calendar days of filing the amended return or the final determination. It requires the Secretary of State to make the tax disclosure statement available to the public on an ongoing basis in the form of a searchable database accessible through the Internet. It requires the chief operating officer of a corporation to attest in writing to the accuracy of the tax disclosure statement. It requires the Bureau of Revenue Services to act as the agent of the Secretary of State to audit a corporation's tax disclosure. It requires the Secretary of State to publish the name of and penalty imposed upon a corporation subject to a penalty for failing to file or filing an inaccurate tax disclosure statement. It permits the disclosure by employees of the Bureau of Revenue Services to designated representatives of the Secretary of State of information required by the Secretary of State for the administration of the tax disclosure statement.

### **LD 1141 An Act To Increase the Sales Tax To Support Revenue Sharing**

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
THERIAULT JACKSON T	ONTP	

This bill imposes an additional 1% sales tax if the amount of revenue transferred for revenue sharing is less than 5% for the prior fiscal year. If in the subsequent year the amount of revenue transferred for revenue sharing is at least 5%, the sales tax rates revert to the statutory rates for the next fiscal year.

### **LD 1164 An Act To Allow Cooperative Housing Owners Who Are Blind To Qualify for the Property Tax Exemption**

PUBLIC 416

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GOODALL MASON A	OTP-AM	S-80

Current law exempts from property tax the first \$4,000 of residential real estate owned and occupied by a person who is legally blind. This bill allows a person who is legally blind and who lives in cooperative housing to qualify for that same property tax exemption.

#### **Committee Amendment "A" (S-80)**

The amendment adds an appropriations and allocations section.