

MAINE STATE LEGISLATURE

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STATE OF MAINE
126TH LEGISLATURE
SECOND REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed

JOINT STANDING COMMITTEE ON TAXATION

May 2014

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STATE OF MAINE
126TH LEGISLATURE
SECOND REGULAR SESSION
LEGISLATIVE DIGEST OF BILL SUMMARIES AND
ENACTED LAWS

The *Digest* is arranged 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.

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 HOUSESHouse & 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
EMERGENCYenacted 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 Second Regular Session of the 126th Legislature is August 1, 2014. 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 1370 An Act To Exempt from Sales Tax the Sales of Adaptive Equipment To Make a Vehicle Handicapped Accessible

PUBLIC 442

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SAUCIER JACKSON T	OTP-AM	H-192 S-361 HILL

This bill was enacted by the Legislature during the First Regular Session of the 126th Legislature and was held by the Governor; final disposition occurred at the beginning of the Second Regular Session.

This bill exempts from sales tax the sales of adaptive equipment to a person with a disability or a family member of a person with a disability for installation in or on a motor vehicle to make the vehicle accessible by a person with a disability.

Committee Amendment "A" (H-192)

This amendment provides that the sales tax exemption applies to sales of such equipment to a person with a disability or a person at the request of a person with a disability for installation in or on a motor vehicle to make the vehicle operable or accessible by a person with a disability who is issued a disability plate or placard by the Secretary of State. The amendment also provides an effective date of October 1, 2013.

Senate Amendment "A" To Committee Amendment "A" (S-361)

This amendment changes the effective date from October 1, 2013 to July 1, 2014.

Enacted Law Summary

Public Law 2013, chapter 442 provides a sales tax exemption for sales to a person with a disability or to a person at the request of a person with a disability of adaptive equipment for installation in or on a motor vehicle to make that vehicle operable or accessible by a person with a disability who is issued a disability plate or placard by the Secretary of State.

LD 1402 An Act To Amend the Taxes Imposed on Alcohol and Lodging

ONTP

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

This bill was carried over from the First Regular Session of the 126th Legislature.

The bill makes the following changes to sales and excise taxes imposed on alcoholic beverages and the sales tax on lodging.

Part A repeals the excise taxes and premiums imposed on spirits, wine and malt liquor and the requirements regarding those excise taxes and premiums.

Part B increases the sales and use tax imposed on lodging from 7% to 9% and on liquor sold for consumption on or off the premises of licensed establishments from 7% to 9%. Part B also amends the exemption of casual rentals of living quarters to decrease the exempt period from fewer than 15 days to fewer than 8 days.

Changes to the taxes addressed in this bill were enacted in other bills during the First Regular Session of the 125th

Joint Standing Committee on Taxation

Legislature. Please see Public Law 2013, chapter 368, Parts N and XXXX.

LD 1421	An Act To Permit a Student Holding a Degree from a Non-Maine Institution To Participate in the Job Creation Through Educational Opportunity Program	Died On Adjournment
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<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
NADEAU C THIBODEAU	OTP-AM	H-596

This bill was carried over from the First Regular Session of the 126th Legislature.

This bill provides that an individual whose associate degree or bachelor's degree was obtained from an accredited non-Maine institution may participate in the Job Creation Through Educational Opportunity Program if the degree obtained was not available from an accredited Maine institution.

Committee Amendment "A" (H-596)

This amendment clarifies that students eligible for the bill's expansion of the income tax credit for student loan repayment are those that received a degree in a course of study available only at a public institution outside the State as part of the New England regional student program offered by the New England Board of Higher Education and provides that those students may claim the credit in tax years beginning on or after January 1, 2015.

This bill was placed on the Special Appropriations Table and died on adjournment.

LD 1463	Resolve, To Develop a Process for Tax Expenditure Review	RESOLVE 115
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<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
ROTUNDO KNIGHT	OTP-AM ONTP	H-800

This bill was carried over from the First Regular Session of the 126th Legislature.

This bill is a concept draft pursuant to Joint Rule 208, which proposes to direct the Joint Standing Committee on Taxation to examine best practices relating to tax expenditures and examine various approaches to tax expenditures, including but not limited, to placing a cap on tax expenditures and developing expenditure budgets in order to determine the best way to achieve the goals of tax expenditures in the most effective and efficient manner possible and to ensure transparency and accountability.

Committee Amendment "A" (H-800)

This amendment replaces the bill with a resolve that directs the Office of Program Evaluation and Government Accountability to develop a proposal for implementation of a process for ongoing review of tax expenditures by the Legislature. The office is required to submit the proposal by March 1, 2015 to the Government Oversight Committee and the joint standing committee of the Legislature having jurisdiction over taxation matters. The joint standing committee may submit legislation related to the proposal to the First Regular Session of the 127th Legislature.

Enacted Law Summary