

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

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