

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**  
126<sup>TH</sup> 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**  
126<sup>TH</sup> 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 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 Second Regular Session of the 126<sup>th</sup> 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**

<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**

<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

## *Joint Standing Committee on Taxation*

Resolve 2013, chapter 115 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.

**LD 1535      An Act To Provide Maine's Businesses Tax Relief for Destroyed or Stolen Products      ONTP**

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

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

This bill requires the State Tax Assessor to reimburse a qualified licensed cigarette retailer for the value of cigarette tax stamps destroyed or stolen.

**LD 1547      An Act To Support Municipal Volunteers      ONTP**

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

This bill was carried over from the First Regular Session of the 126th Legislature by the Joint Standing Committee on State and Local Government and referred to the Joint Standing Committee on Taxation.

This bill authorizes municipalities to provide benefits of up to \$750 for persons who serve as volunteer firefighters or volunteer emergency medical services' personnel.

**LD 1607      An Act To Reinstate Statutory Authority for Local Property Tax Assistance Programs      PUBLIC 455  
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CAREY SAVIELLO	OTP	

Public Law 2013, chapter 368, Part L, discontinued the statutory authority for municipal property tax relief programs for applications filed on or after August 1, 2013. This bill restores statutory authority for municipal property tax relief programs retroactive to the effective date of Public Law 2013, chapter 368 to June 26, 2013, and repeals language linking the municipal program to the state Circuitbreaker Program which was terminated on August 1, 2013.

### **Enacted Law Summary**

Public Law 2013, chapter 455 restores statutory authority for municipal property tax relief programs and repeals language linking the municipal program to the state Circuitbreaker Program which was terminated on August 1, 2013.

Public Law 2013, chapter 455 was enacted as an emergency measure effective March 9, 2014 and applies the restoration of municipal authority retroactively to June 26, 2013.