

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

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.