

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 1608 **An Act To Amend the Law Governing the Collection of Minor Amounts of Property Taxes** **ONTP**

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

This bill permits municipal officers to discharge tax collectors from any obligation to collect unpaid property taxes on real property that the municipal officers determines to be too small or too burdensome to collect economically.

LD 1609 **An Act To Establish an Education and Skills Training Tax Credit for Veterans** **ONTP**

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

This bill provides an income tax credit to veterans to cover the costs of education and skills training necessary to obtain, retain or improve employment if the costs are not reimbursable by the Federal Government or are not reimbursed by any other source. The credit may not exceed \$1,200 annually or \$2,400 over the veterans's lifetime.

LD 1610 **An Act To Allow a Municipality To Abate Taxes Assessed on Property That Is Destroyed** **Accepted Majority (ONTP) Report**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
COOPER WOODBURY	ONTP OTP-AM	

This bill allows municipal assessors, or the State Tax Assessor, for property in the unorganized territory, to abate the property taxes of residential real property that, due to destruction by fire, explosion or natural disaster, suffers at least a 50% decrease in just value to improvements on that residential real property.

LD 1627 **An Act To Amend the Reporting Requirements for the Business Equipment Tax Exemption** **PUBLIC 544 EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
HASKELL	OTP-AM	S-462

This bill amends the reporting requirements for the business equipment tax exemption program in the following ways:

1. It eliminates the requirement that a taxpayer seeking an exemption on property exceeding two percent of the total taxable valuation of the municipality provide annually to the municipality income and expense information that is sufficient for the municipal assessor to determine the value of all property owned by the taxpayer located in the municipality as well as the property for which exemption is sought;
2. It eliminates a restriction in current law that specifies a taxpayer applying for an exemption who fails to provide