

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals  
(may include minor formatting differences from printed original)

**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

**STAFF:**

JULIE JONES, SENIOR LEGISLATIVE ANALYST  
OFFICE OF FISCAL AND PROGRAM REVIEW  
5 STATE HOUSE STATION  
AUGUSTA, ME 04333  
(207) 287-1635

**MEMBERS:**

SEN. ANNE M. HASKELL, CHAIR  
SEN. REBECCA J. MILLETT  
SEN. DOUGLAS A. THOMAS

REP. ADAM A. GOODE, CHAIR  
REP. STEPHEN S. STANLEY  
REP. NATHAN L. LIBBY  
REP. MATTHEW W. MOONEN  
REP. RYAN D. TIPPING-SPITZ  
REP. L. GARY KNIGHT  
REP. PAUL EDWARD BENNETT  
REP. DONALD G. MAREAN  
REP. ROGER A. JACKSON  
REP. JOSEPH E. BROOKS

**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***

**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<br>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<br>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<br>WOODBURY | ONTP<br>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