

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 1664

An Act To Encourage Charitable Contributions to Nonprofit Organizations

PUBLIC 590

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BOYLE NELSON	OTP-AM	S-492 S-542 HILL

This bill removes from the \$27,500 cap on itemized deductions donations made to a nonprofit organization and applies the change retroactively to tax years beginning on or after January 1, 2013.

Committee Amendment "A" (S-492)

This amendment replaces the bill. The amendment provides that, for tax years beginning on or after January 1, 2015, certain charitable contributions included in federal itemized deductions that exceed the \$27,500 limitation on Maine itemized deductions may be claimed on a Maine return. The amount of charitable contributions that may be claimed in excess of the limitation on itemized deductions is \$10,000 for tax years beginning in 2015 and \$18,000 for tax years beginning in 2016. For tax years beginning on or after January 1, 2017, any charitable contributions in excess of the limitation may be claimed on a Maine return.

Senate Amendment "A" To Committee Amendment "A" (S-542)

This amendment removes the provision in the committee amendment that, for tax years beginning in 2015, allows charitable contributions included in federal itemized deductions that exceed the limit on Maine itemized deductions by \$10,000 to be claimed on a Maine income tax return.

Enacted Law Summary

Public Law 2013, chapter 590 provides that, for tax years beginning on or after January 1, 2016, certain charitable contributions included in federal itemized deductions that exceed the \$27,500 limitation on Maine itemized deductions may be claimed on a Maine return. The amount of charitable contributions that may be claimed in excess of the limitation on itemized deductions is \$18,000 for tax years beginning in 2016. For tax years beginning on or after January 1, 2017, any charitable contributions in excess of the limitation may be claimed on a Maine return.

LD 1696

An Act To Clarify That Veterans Who Served in Iraq and Afghanistan Qualify for the Veterans' Property Tax Exemption

PUBLIC 471

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
FOWLE PATRICK	OTP-AM	H-623

This bill specifies that property tax exemptions for veterans of federally-recognized war periods apply to veterans of Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn.

Committee Amendment "A" (H-623)

This amendment changes the title of the bill to more accurately describe its effect and incorporates a fiscal note.

Enacted Law Summary

Public Law 2013, chapter 471 specifies that property tax exemptions for veterans of federally-recognized war periods apply to veterans of Operation Enduring Freedom, Operation Iraqi Freedom and Operation New Dawn.