

# 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 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.