

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
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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

7. It corrects an oversight relating to the recapture of bonus depreciation add-back modifications by shareholders of electing S corporations.

8. It authorizes the State Tax Assessor to establish an alternative due date for an information statement with respect to tax withholding as long as the date established by the assessor is consistent with the due date of the related federal statement to provide consistency with federal reporting due dates.

9. It clarifies that the payments other than wages that qualify for the visual media production reimbursement do not need to be subject to withholding in order to qualify for the reimbursement.

10. It requires the State Tax Assessor to obtain state and national criminal history record information from the Federal Bureau of Investigation and the State Bureau of Identification for any person not already employed with Maine Revenue Services who is applying for employment on or after January 1, 2015 as part of the process of evaluating applicants for employment with Maine Revenue Services and includes changes in the laws relating to the Department of Public Safety, State Bureau of Identification to facilitate the fingerprinting process.

LD 1715 **An Act To Provide Property Tax Relief to Persons Receiving Long-term Care** **ONTP**

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

This bill provides a property tax exemption for an owner of residential property in this State who is receiving long-term care under the following circumstances.

1. If the person is in a nursing home with no reasonable expectation that the person will return to that person's residence and the residence is owned in joint tenancy with another person who is occupying the residence, the property tax exemption is 100%.
2. If the person is receiving home health care services, the amount of the property tax exemption is obtained by dividing the actual costs of the home health care services incurred by the person applying for the exemption by the average cost of nursing home care in the county in which the residential real estate is located and multiplying the result by the property taxes assessed on that residential real estate. The exemption may not exceed 100%.

LD 1718 **An Act To Improve the Job Creation Through Educational Opportunity Program** **PUBLIC 525**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GOODE	OTP-AM	H-746

This bill was submitted by the Department of Administrative and Financial Services and consolidates under the tax laws the provisions of statute that govern the determination of the income tax credit for educational opportunity for the purpose of clarifying eligibility for the credit and, without changing the amount of the credit, the method by which the credit is calculated. The bill also makes the following changes to the credit.

1. The bill extends the refundable portion of the credit available to individuals receiving all associate degrees obtained from accredited Maine community colleges, colleges or universities for tax years beginning, and individuals graduating, on or after January 1, 2015.