

# 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**  
127<sup>TH</sup> LEGISLATURE  
FIRST REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed

**JOINT STANDING COMMITTEE ON APPROPRIATIONS AND  
FINANCIAL AFFAIRS**

August 2015

**MEMBERS:**

SEN. JAMES M. HAMPER, CHAIR  
SEN. ROGER J. KATZ  
SEN. LINDA M. VALENTINO

REP. MARGARET R. ROTUNDO, CHAIR  
REP. JOHN L. MARTIN  
REP. LINDA F. SANBORN  
REP. AARON M. FREY  
REP. ERIK C. JORGENSEN  
REP. GAY M. GRANT  
REP. TOM J. WINSOR  
REP. ROBERT W. NUTTING  
REP. HEATHER W. SIROCKI  
REP. JEFFREY L. TIMBERLAKE

**STAFF:**

MAUREEN S. DAWSON, PRINCIPAL ANALYST  
OFFICE OF FISCAL AND PROGRAM REVIEW  
5 STATE HOUSE STATION  
AUGUSTA, ME 04333  
(207) 287-1635

# STATE OF MAINE

127<sup>TH</sup> LEGISLATURE

FIRST REGULAR SESSION



## LEGISLATIVE DIGEST OF BILL SUMMARIES AND ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* contains summaries of all LDs and adopted amendments and all laws enacted or finally passed during the First Regular Session of the 127<sup>th</sup> Maine Legislature.

The *Digest* is arranged alphabetically by committee and 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. An appendix provides a summary of relevant session statistics.

Final action on each LD is noted to the right of the LD title. The following describes the various final actions.

|  |  |
|--|--|
| <i>CARRIED OVER</i> .....                                  | <i>carried over to a subsequent session of the Legislature</i>                           |
| <i>CON RES XXX</i> .....                                   | <i>chapter # of constitutional resolution passed by both houses</i>                      |
| <i>CONF CMTE UNABLE TO AGREE</i> .....                     | <i>Committee of Conference unable to agree; legislation died</i>                         |
| <i>DIED BETWEEN HOUSES</i> .....                           | <i>House &amp; Senate disagreed; legislation died</i>                                    |
| <i>DIED IN CONCURRENCE</i> .....                           | <i>defeated in each house, but on different motions; legislation died</i>                |
| <i>DIED ON ADJOURNMENT</i> .....                           | <i>action incomplete when session ended; legislation died</i>                            |
| <i>EMERGENCY</i> .....                                     | <i>enacted law takes effect sooner than 90 days after session adjournment</i>            |
| <i>FAILED, EMERGENCY ENACTMENT or FINAL PASSAGE</i> .....  | <i>emergency failed to receive required 2/3 vote</i>                                     |
| <i>FAILED, ENACTMENT or FINAL PASSAGE</i> .....            | <i>failed to receive final majority vote</i>   |
| <i>FAILED, MANDATE ENACTMENT</i> .....                     | <i>legislation proposing local mandate failed required 2/3 vote</i>                      |
| <i>HELD BY GOVERNOR</i> .....                              | <i>Governor has not signed; final disposition to be determined at subsequent session</i> |
| <i>LEAVE TO WITHDRAW</i> .....                             | <i>sponsor's request to withdraw legislation granted</i>                                 |
| <i>NOT PROPERLY BEFORE THE BODY</i> .....                  | <i>ruled out of order by the presiding officer; legislation died</i>                     |
| <i>INDEF PP</i> .....                                      | <i>indefinitely postponed; legislation died</i>  |
| <i>ONTP, ACCEPTED, MAJORITY, MINORITY or REPORT X</i> .... | <i>ought-not-to-pass report accepted; legislation died</i>                               |
| <i>P&amp;S XXX</i> .....                                   | <i>chapter # of enacted private &amp; special law</i>                                    |
| <i>PUBLIC XXX</i> .....                                    | <i>chapter # of enacted public law</i>   |
| <i>RESOLVE XXX</i> .....                                   | <i>chapter # of finally passed resolve</i>   |
| <i>VETO SUSTAINED</i> .....                                | <i>Legislature failed to override Governor's veto</i>                                    |

The effective date for non-emergency legislation enacted in the First Regular Session of the 127<sup>th</sup> Legislature is October 15, 2015. 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 Appropriations and Financial Affairs*

revitalization, promote economic activity, protect the environment and enhance quality of life for Maine people.

This bill was carried over to any special or regular session of the 127th Legislature by joint order, H.P. 994 as amended by H-504.

**LD 138**

**An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes, Decouple Federal Bonus Depreciation Deductions and Create a Maine Capital Investment Credit**

**PUBLIC 1  
EMERGENCY**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| ROTUNDO<br>HAMPER | OTP-AM                  | H-1                       |

This bill updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986, as amended through December 31, 2014, for tax years beginning on or after January 1, 2014 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986, as amended. This bill primarily affects the State's income tax laws. This bill also decouples Maine individual and corporate income taxes from federal bonus depreciation deductions. In addition, it provides a Maine capital investment credit for taxable years beginning in 2014 with respect to depreciable property placed in service in the State. The credit is equal to 9% of the amount of the net increase in depreciation attributable to the depreciation deduction claimed by the taxpayer under the United States Internal Revenue Code of 1986, Section 168(k) with respect to property placed in service in the State during the taxable year.

**Committee Amendment "A" (H-1)**

This amendment incorporates a fiscal note.

**Enacted Law Summary**

Public Law 2015, chapter 1 updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986, as amended through December 31, 2014, for tax years beginning on or after January 1, 2014 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986, as amended. It decouples Maine individual and corporate income taxes from federal bonus depreciation deductions. In addition, it provides a Maine capital investment credit for taxable years beginning in 2014 with respect to depreciable property placed in service in the State. The credit is equal to 9% of the amount of the net increase in depreciation attributable to the depreciation deduction claimed by the taxpayer under the United States Internal Revenue Code of 1986, Section 168(k) with respect to property placed in service in the State during the taxable year.

Public Law 2015, chapter 1 was enacted as an emergency measure effective February 12, 2015.

**LD 148**

**An Act To Adjust Appropriations and Allocations from the General Fund and Other Funds for the Expenditures of the Department of Marine Resources, the Department of Agriculture, Conservation and Forestry, the Department of Environmental Protection and the Baxter State Park Authority for the Fiscal Year ending June 30, 2015**

**ONTP**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| ROTUNDO<br>HAMPER | ONTP                    |                           |