

MAINE STATE LEGISLATURE

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STATE OF MAINE
127TH LEGISLATURE
FIRST REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

August 2015

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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 127th 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 & 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&S XXX</i>	<i>chapter # of enacted private & 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 127th 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 Taxation

LD 226 An Act To Promote Efficiency in Food Pantry Operation

ONTP

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

This bill provides a sales tax exemption for sales of used goods by a nonprofit organization when the profits from those sales are used by that nonprofit organization to purchase food and provide that food for free to the indigent.

LD 238 An Act To Extend the Period of Time for Persons Who Purchase Special Fuel and Gasoline for Off-highway Use To Apply for the Special Fuel and Gasoline Tax Refunds

**PUBLIC 9
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
FARRIN CUSHING	OTP-AM	H-12

This bill extends from 12 months to 18 months the period of time within which an application for a refund of taxes paid on internal combustion engine fuel or on special fuel may be made by a person who purchases and uses the fuel for any use other than the operation of a registered motor vehicle on the highways of the State and has paid the tax imposed on that fuel for highway use.

See also LD 26.

Committee Amendment "A" (H-12)

This amendment adds an emergency preamble and emergency clause to the bill.

Enacted Law Summary

Public Law 2015, chapter 9 extends from 12 months to 18 months the period of time within which an application for a refund of taxes paid on internal combustion engine fuel or on special fuel may be made by a person who purchases and uses the fuel for any use other than the operation of a registered motor vehicle on the highways of the State and has paid the tax imposed on that fuel for highway use.

Public Law 2015, chapter 9 was enacted as an emergency measure effective April 2, 2015.

LD 278 An Act To Encourage the Use of Fuel-efficient Vehicles

ONTP

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

This bill provides a sales tax exemption for passenger automobiles and light trucks with fuel economy ratings that exceed by at least 10 miles per gallon federal corporate average fuel economy standards, commonly referred to as "CAFE" standards.