

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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127TH LEGISLATURE

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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 279 An Act Regarding Payment under the Business Equipment Tax Reimbursement Program

PUBLIC 239

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
STANLEY LIBBY	OTP-AM	H-322

This bill requires that reimbursement for property taxes under the Business Equipment Tax Reimbursement program be held by the State Tax Assessor if the claimant is delinquent in taxes owed to a municipality on the date of certification of eligibility.

Committee Amendment "A" (H-322)

This amendment replaces the bill. The amendment directs the State Tax Assessor to suspend reimbursement under the Business Equipment Tax Reimbursement program that would otherwise be issued if a taxpayer is delinquent in the payment of personal property taxes. If the taxpayer does not pay the tax due by the end of the reimbursement application period, the taxpayer's eligibility for the suspended reimbursement is terminated.

Enacted Law Summary

Public Law 2015, chapter 239 directs the State Tax Assessor to suspend reimbursement under the Business Equipment Tax Reimbursement program that would otherwise be issued if a taxpayer is delinquent in the payment of personal property taxes. If the taxpayer does not pay the tax due by the end of the reimbursement application period, the taxpayer's eligibility for the suspended reimbursement is terminated.

LD 280 An Act To Exempt Military Pensions and Survivor Benefits from Maine Income Tax

Died On Adjournment

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GINZLER HAMPER	OTP-AM	H-211

This bill provides an income tax exemption for benefits received under a military retirement plan, including survivor benefits.

Committee Amendment "A" (H-211)

This amendment clarifies that the exemption for military benefits applies to those benefits included in federal adjusted gross income.

LD 281 Resolve, To Modify the State Valuation of the Towns of Madison, Skowhegan, East Millinocket and Jay To Reflect the Loss of Valuation of Major Taxpayers in Those Towns

CARRIED OVER

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MCCABE WHITTEMORE	OTP-AM ONTP	H-478 H-500 MCCABE

This resolve provides that the 2015 state valuations for the Town of Madison and the Town of Skowhegan for the purposes of calculating state-municipal revenue-sharing funds and the distribution of general purpose aid for local

Joint Standing Committee on Taxation

schools must be based on a valuation that values the property of the Madison Paper Company in the Town of Madison at \$80,000,000 and the property of the S.D. Warren Company in the Town of Skowhegan at \$463,224,200.

It also provides that the 2015 state valuation for the Town of Madison for the purpose of calculating the distribution to Regional School Unit No. 59 of general purpose aid for local schools for the three-year period from fiscal year 2015-16 to fiscal year 2017-18 must be based on a valuation that values the property of the Madison Paper Company in the Town of Madison at \$80,000,000, and the 2015 state valuation for the Town of Skowhegan for the purpose of calculating the distribution to Regional School Unit No. 54 of general purpose aid for local schools for the three-year period from fiscal year 2015-16 to fiscal year 2017-18 must be based on a valuation that values the property of the S.D. Warren Company in the Town of Skowhegan at \$463,224,200.

Committee Amendment "A" (H-478)

This amendment, the majority report of the committee, establishes adjustments to state valuations for the towns of Madison, Skowhegan, East Millinocket and Jay for the purposes of state-municipal revenue sharing and education funding to reflect the effect of significant losses in valuation of major taxpayers due to declines in the paper industry.

House Amendment "A" To Committee Amendment "A" (H-500)

This amendment removes the emergency preamble and emergency clause.

This resolve was carried over on the Special Appropriations Table to any special or regular session of the 127th Legislature by joint order, S.P. 555.

LD 282	An Act To Modify the State Valuation of the Town of Madison To Reflect the Loss in Valuation of the Madison Paper Company, To Modify the State Valuation of the Town of Skowhegan To Reflect the Loss in Valuation of the S.D. Warren Company and To Amend the Law Governing School Subsidy Distribution in the Circumstance of Sudden Loss in Municipal Valuation	ONTP
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<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MCCABE WHITTEMORE	ONTP	

This bill provides an exception under the school funding formula for a municipality that has experienced a net reduction in equalized municipal valuation of at least two percent from the previous year by providing that the property fiscal capacity for the municipality is the most recently certified state valuation.

The bill also provides that the 2015 state valuation for the Town of Madison and the Town of Skowhegan for the purposes of calculating state-municipal revenue-sharing funds and the distribution of general purpose aid for local schools must be based on a valuation that values the property of the Madison Paper Company in the Town of Madison at \$80,000,000 and the property of the S.D. Warren Company in the Town of Skowhegan at \$463,224,200.

See also LD 281 and LD 550.