

MAINE STATE LEGISLATURE

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STATE OF MAINE
127TH LEGISLATURE
SECOND REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

May 2016

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STATE OF MAINE

127TH LEGISLATURE

SECOND 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 Second 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.

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 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 First Regular Session of the 127th Legislature is July 29, 2016. 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 49 **An Act To Exempt from Excise Tax Certain Vehicles Used by Persons with a Disability** **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
VEROW A LIBBY N	ONTP	

This bill was carried over from the First Regular Session of the 127th Legislature.

The bill provides a motor vehicle excise tax exemption for motor vehicles owned and designed for use by a person with a disability. This exemption is in addition to the sales tax exemption currently allowed for adaptive equipment installed on a vehicle.

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** **Died On Adjournment**

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

This resolve was reported out of committee in the prior session and then carried over on the Special Appropriations Table.

The 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 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 3-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 3-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, which was 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 bill remained on the Special Appropriations Table and died on adjournment. Legislation to provide additional education funding to certain municipalities with significant reductions in state valuation was enacted in Public Law 2015, chapter 487, see LD 1699 under the Joint Standing Committee on Education and Cultural Affairs.