

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
127TH LEGISLATURE
FIRST REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

August 2015

MEMBERS:

SEN. EARLE L. MCCORMICK, CHAIR
SEN. PAUL T. DAVIS, SR.
SEN. NATHAN L. LIBBY

REP. ADAM A. GOODE, CHAIR
REP. STEPHEN S. STANLEY
REP. MATTHEW W. MOONEN
REP. DIANE M. RUSSELL
REP. DENISE A. TEPLER
REP. H. STEDMAN SEAVEY
REP. BRUCE A. BICKFORD
REP. PAUL CHACE
REP. THOMAS H. SKOLFIELD
REP. GARY E. SUKEFORTH

STAFF:

JULIE JONES, SENIOR LEGISLATIVE ANALYST
OFFICE OF FISCAL AND PROGRAM REVIEW
5 STATE HOUSE STATION
AUGUSTA, ME 04333
(207) 287-1635

STATE OF MAINE

127TH 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 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 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 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 290 An Act To Refund the Sales Tax Paid on Fuel Used in Commercial
Agricultural Production and Commercial Wood Harvesting**

**Died On
Adjournment**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CUSHING THERIAULT	OTP-AM ONTP	S-138

This bill provides a sales and use tax refund or exemption for fuel used in commercial wood harvesting or commercial agricultural production.

Committee Amendment "A" (S-138)

This amendment, the majority report of the committee, makes technical changes to facilitate implementation of the bill.

See also LD 30 and LD 432.

**LD 315 An Act To Provide a Refund of Fuel Taxes to Maine Ambulance
Companies**

ONTP

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

This bill permits ambulance service companies and associations in this State to apply for a refund of fuel taxes, including those that have a contract with a political subdivision and those that do not.

**LD 322 An Act To Enhance the Creative Economy by Providing a Sales Tax
Exemption to Incorporated Nonprofit Performing Arts Organizations**

**Accepted Majority
(ONTP) Report**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
DECHANT GERZOFSKY	ONTP OTP-AM	

This bill provides a sales tax exemption for sales to incorporated nonprofit performing arts organizations.

Committee Amendment "A" (H-72)

This amendment, the minority report of the committee, incorporates a fiscal note.

**LD 332 An Act To Exempt from Sales Tax Sales to Certain Nonprofit
Corporations That Provide Home Rehabilitation and Modification
Services to Low-income Individuals**

ONTP

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