

# 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 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

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 Taxation**

transfer of that vehicle's registration.

**LD 497      An Act To Provide a Sales Tax Rebate for Certain Organizations      ONTP**  
**Providing Services to Disabled Veterans**

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

This bill provides a sales tax exemption or refund for meals and lodging connected with seminars and retreats provided by certain nonprofit veterans' services organizations to veterans with service-related disabilities and their families.

**LD 498      An Act To Restore the Super Credit for Substantially Increased      CARRIED OVER**  
**Research and Development**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
NUTTING MCCORMICK	OTP-AM	H-96

This bill restores the availability of the super credit for substantially increased research and development, retroactive to January 1, 2014, restricts the carry-over period to five years and increases the limit on the credit to no more than 50 percent of the taxpayer's tax due after the allowance of other tax credits.

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

**Committee Amendment "A" (H-96)**

This amendment amends the definition of "super credit base amount" to provide that the base amount is reset if the taxpayer did not claim the super credit for three consecutive taxable years immediately prior to January 1, 2014.

**LD 499      An Act To Create Jobs in the Forest Products Industry      ONTP**

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

This bill provides a complete exemption from property tax for land enrolled under the Maine Tree Growth Tax Law when the forest products harvested from that land are processed solely at mills located in Maine.

**LD 500      Resolve, To Create a Working Group To Develop Solutions To Meet the      RESOLVE 49**  
**Needs for Municipal Volunteer Personnel**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
EVES DUTREMBLE	OTP-AM	H-376 H-418 LAJOIE S-333 MASON

## *Joint Standing Committee on Taxation*

This bill authorizes municipalities to provide benefits of up to \$750 for persons who serve as volunteer firefighters or volunteer emergency medical services personnel.

### **Committee Amendment "A" (H-376)**

This amendment strikes the bill and replaces it with a resolve that establishes the Municipal Volunteer Working Group to find solutions to the recruitment, training and retention problems facing volunteer fire departments and volunteer emergency medical services providers in the State.

### **House Amendment "A" To Committee Amendment "A" (H-418)**

This amendment strikes the emergency preamble and emergency clause.

### **Senate Amendment "A" To Committee Amendment "A" (S-333)**

This amendment decreases the number of members on the working group from nine to seven by decreasing the number of members of the Senate from two to one and the number of members of the House of Representatives from three to two. The amendment also limits to three the number of meetings authorized for the working group.

### **Enacted Law Summary**

Resolve 2015, chapter 49 took effect without the Governor's signature and establishes the Municipal Volunteer Working Group to find solutions to the recruitment, training and retention problems facing volunteer fire departments and volunteer emergency medical services providers in the State.

**LD 501      An Act To Amend the Estate Tax Laws      ONTP**

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

This bill reduces the \$2,000,000 Maine exclusion amount for the Maine estate tax to \$1,000,000 for the estates of decedents who die on or after January 1, 2016.

**LD 502      An Act To Repeal the Service Provider Tax on Private Nonmedical Institutions and To Offset That Revenue Loss      ONTP**

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

This bill repeals the service provider tax on private nonmedical institutions and expands the tax to cover motion picture entertainment and certain winter sports. The revenue from the newly covered services is dedicated to fund medical services eligible for matching federal Medicaid funding currently funded by revenue from the tax on private nonmedical institutions. The bill also corrects an oversight by identifying the application of revenue from the service provider tax on group residential services for persons with brain injuries.