

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

January 1, 2014.

LD 646 **An Act To Provide Incentives for Municipal Cooperation and Shared Services** **ONTP**

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

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

The bill provides an incentive for municipalities to enter into collaborative agreements to provide services jointly by sheltering a portion of the municipalities' equalized valuations dedicated to the financial support of the joint services. Sheltering of valuations would be likely to increase the municipalities' shares of General Purpose Aid to local schools and municipal revenue sharing and reduce the municipalities' shares of county taxes.

LD 867 **An Act To Provide Tax Fairness and To Lower Medical Expenses for Patients under the Maine Medical Use of Marijuana Act** **Veto Sustained**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
LIBBY N MALABY R	OTP-AM	S-178 S-505 HAMPER J

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

This bill allows a taxpayer, either an individual or corporation, that operates a registered dispensary of medical marijuana pursuant to the Maine Medical Use of Marijuana Act to deduct from income the costs of operating that registered dispensary. The bill also allows a qualified patient to deduct from income the costs of medical marijuana purchased by that qualifying patient.

Committee Amendment "A" (S-178)

This amendment adds references to the United States Internal Revenue Code of 1986 to ensure proper administration of the deductions created by the bill. The amendment also adds an appropriations and allocations section.

Senate Amendment "B" To Committee Amendment "A" (S-505)

This amendment changes the application of the bill as amended by Committee Amendment "A" to apply to tax years beginning on or after January 1, 2016. It also transfers to the General Fund funds remaining in the Medical Use of Marijuana Fund after the expenses of the Department of Health and Human Services for the purpose of funding tax deductions for medical marijuana dispensary business expenses and for the cost of medical marijuana purchased by qualified patients under the Maine Medical Use of Marijuana Act. This amendment also changes the allocation of statutory provisions in the Maine Revised Statutes.