

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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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

See also LD 95 and LD 1269.

LD 836 An Act To Exempt the American Legion and Veterans of Foreign Wars ONTP
from the Sales Tax

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

This bill provides an exemption from the sales and use tax for sales made to posts of the American Legion or Veterans of Foreign Wars.

LD 859 An Act To Improve Camping Opportunities in Maine ONTP

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

This bill repeals the definitions of "tourist camp" and "trailer camp" and replaces those terms with the term "campground" in the Sales and Use Tax Law. This bill exempts from sales and use tax rental fees charged to a person who resides for 28 days or longer at one campground. This bill also exempts from the sales and use tax the rental of a campsite as long as nothing else of value is given by the owner of that campsite to the renter.

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

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
LIBBY MALABY	OTP-AM	S-178

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.

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.

LD 871 An Act To Provide for Cooperation between Municipalities with Tax ONTP
Increment Financing Districts

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

Joint Standing Committee on Taxation

This bill allows contiguous municipalities with separate development districts to share the costs for a project that is authorized for inclusion in a development program.

LD 898 An Act To Reduce Student Loan Debt through an Expansion of the Educational Opportunity Tax Credit CARRIED OVER

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CHENETTE ALFOND	OTP-AM	H-229

This bill allows students who are pursuing or have pursued a course of study available only at a public institution outside the State as part of the New England regional student program offered by the New England Board of Higher Education to be eligible for the educational opportunity tax credit, starting with the tax year beginning January 1, 2016.

Committee Amendment "A" (H-229)

This amendment extends to a graduate who pursued a course of study available only at a public institution outside the State as part of the New England regional student program offered by the New England Board of Higher Education the same allowance as is provided for graduates of Maine accredited institutions, which provides that a graduate is not disqualified if 30 or fewer of the graduate's credit hours were obtained from a nonqualifying non-Maine community college, college or university. The amendment also makes changes to the definition of "principal cap" in order to avoid misinterpretation.

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.

LD 899 An Act To Ensure a Stable Percentage of Revenue Sharing for Municipalities ONTP

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

This bill is a concept draft pursuant to Joint Rule 208. This bill proposes to amend the state-municipal revenue sharing law to ensure that five percent of the receipts from the sales, income and service provider taxes continues to be distributed to municipalities to allow them to stabilize the property tax burden and finance municipal services.

See also LD 910, LD 980 and LD 1060.

LD 900 An Act To Make Public Certain Tax Information Related to Municipal Valuation ONTP

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

This bill allows a taxpayer's proprietary information, which is considered confidential information exempt from the freedom of access laws, to be shared with the municipal officers meeting in executive session when such