

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 898

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

Died On Adjournment

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

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

The 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 remained on the Special Appropriations Table and died on adjournment. Similar provisions were enacted in the First Regular Session in Public Law 2015, chapter 267, Part QQQ of the biennial budget bill LD 1019, summarized by the Joint Standing Committee on Appropriations and Financial Affairs.

LD 973

An Act To Ensure That Nicotine Products Are Taxed Equally

ONTP

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

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

This bill includes an electronic cigarette in the definition of "cigarette" for the purpose of assessing the cigarette tax and provides a definition of "electronic cigarette."

LD 1000

An Act To Define Prosthetic and Orthotic Devices for Purposes of the Sales Tax Law

PUBLIC 495

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GIDEON S ALFOND J	OTP-AM	H-110 S-494 HAMPER J

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