

# MAINE STATE LEGISLATURE

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**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

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# STATE OF MAINE

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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 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.

*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 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*

**LD 963      An Act To Strengthen the Benefits of the State Earned Income Tax Credit for Childless Workers      ONTP**

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

This bill increases the state earned income tax credit for an individual with no qualifying child from five percent to 50 percent of the federal credit and makes it refundable.

See also LD 96 and LD 648.

**LD 965      RESOLUTION, Proposing an Amendment to the Constitution of Maine To Permit the Freezing of Property Taxes on the Homes of Maine Residents Who Are 65 Years of Age or Older      ONTP**

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

This resolution proposes to amend the Constitution of Maine to allow the Legislature to enact a law freezing property taxes on a primary residence of a person who is 65 years of age or older and who owns the residence if the residence is a single-family residence, no member of the household is less than 55 years of age and the residence is the only property owned by any household member. If the property ceases to be the primary residence of a person who is 65 years of age or older, the property must be taxed in the same manner as other property.

**LD 967      An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2015-16      PUBLIC 197 EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
	OTP-AM	H-210

This bill establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality and that constitute the property tax obligation in the unorganized territory.

**Committee Amendment "A" (H-210)**

This amendment incorporates a fiscal note.

**Enacted Law Summary**

Public Law 2015, chapter 197 establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality and that constitute the property tax obligation in the unorganized territory.

Public Law 2015, chapter 197 was enacted as an emergency measure effective on June 16, 2015.