

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

8. It specifies that a person claiming the Pine Tree Development Zone tax credit is not eligible to get the visual media production reimbursement.

Committee Amendment "A" (H-326)

This amendment, the minority report of the committee, removes the emergency preamble and emergency clause from the bill and adds provisions establishing a refundable income tax credit for a major visual media production, which is defined as a visual media production with an overall budget that is greater than \$1,000,000. The credit applies to tax years beginning on or after January 1, 2015. The amendment also requires the joint standing committee of the Legislature with jurisdiction over taxation matters to review by December 1, 2021 the reimbursements and tax credits for visual media production companies and make a recommendation to the Legislature with regard to retention, repeal or modification of the provisions. The amendment also adds an appropriations and allocations section.

See also LD 1164.

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 1007 Resolve, To Study the Tax Exemption Provided to Nonprofit Entities ONTP

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

This resolve is a concept draft pursuant to Joint Rule 208. This resolve proposes to examine property tax exemptions for property of nonprofit organizations, including land trusts, and determine whether the loss of revenue to a municipality is outweighed by the benefits provided to that municipality by the tax-exempt nonprofit organization.

LD 1055 An Act To Allow a Municipality To Abate Taxes Assessed on Property That Is Destroyed ONTP

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

This bill allows municipal assessors, or the State Tax Assessor for property in the unorganized territory, to abate the property taxes of residential real property that, due to destruction by fire, explosion or natural disaster, suffers at least a 50 percent decrease in just value to improvements on that residential real property. The abatement is limited to property that qualifies as a homestead under the Maine resident homestead property tax exemption. For an individual homestead, the amount of the abatement is limited to 10 percent of the overlay for the property tax year in which the abatement is sought. If more than one homestead requests an abatement in a single property tax year, the aggregate amount of the abatements is limited to 50 percent of the overlay for the property tax year in which the multiple abatements are sought.