

# 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

127<sup>TH</sup> LEGISLATURE

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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.

<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 &amp; 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&amp;S XXX</i> .....	<i>chapter # of enacted private &amp; 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 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 1383**

**An Act To Attract Young People to Maine by Expanding the Job Creation Through Educational Opportunity Program**

**Died On Adjournment**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
ALFOND TIPPING-SPITZ	OTP-AM	

This bill makes the following changes to the educational opportunity tax credit for tax years beginning on or after January 1, 2016.

1. It expands eligibility to persons graduating after December, 31, 2015 from non-Maine community colleges, colleges and universities.
2. It expands the credit to cover graduate degrees.
3. It removes the requirement of Maine residency while attending school.
4. It permits coverage of refinanced and consolidated loans.

**Committee Amendment "A" (S-150)**

This amendment makes changes to clarify the intent of the bill and adds an appropriations and allocations section.

**LD 1411 An Act To Amend the Tax Laws**

**PUBLIC 300**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MCCORMICK	OTP-AM	S-241 H-452 SHAW

Part A makes the following changes to the State's tax laws.

1. It requires qualified community development entities to notify the Department of Administrative and Financial Services, Bureau of Revenue Services when a qualified equity investment has been transferred. A transfer of the qualified equity investment affects who is eligible to claim a tax credit under the Maine New Markets Capital Investment Program in the year of the transfer and in any subsequent year.
2. It requires the Finance Authority of Maine to provide the Bureau of Revenue Services with copies of the annual reports currently required of qualified community development entities under the Maine New Markets Capital Investment Program.
3. Currently the Department of Inland Fisheries and Wildlife does not collect sales or use tax upon the registration of a snowmobile or all-terrain vehicle by a person who is not a resident of Maine. This bill repeals that provision of the law.
4. It repeals a provision allowing for the disclosure of benefit information under the Circuitbreaker Program to a representative of a municipality that has adopted a municipal property tax assistance program since no benefits are allowed under the Circuitbreaker Program for claims filed on or after August 1, 2013.