

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**  
127<sup>TH</sup> 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

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 Second 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 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 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

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

The bill establishes the ABLE ME Savings Program, based on the federal Achieving a Better Life Experience Act of 2014 (ABLE), to allow individuals with disabilities to establish savings accounts to be used for qualified disability expenses. Distributions from the account for qualified disability expenses, as well as the earnings of the account, are tax exempt. Eligibility standards and qualified disability expenses are defined under the federal Act. The program is administered by the Treasurer of State in compliance with the federal Act. The Treasurer of State is authorized to contract with financial organizations to serve as depositories or managers of the program and may establish fees to cover the cost of administration.

### Committee Amendment "A" (H-509)

This amendment changes the bill to a resolve directing the Treasurer of State to review the experience of other states in implementing tax-advantaged qualified savings programs for qualified individuals with disabilities under the federal ABLE Act and to report the results of the Treasurer of State's research and recommendations to the joint standing committee of the Legislature having jurisdiction over taxation matters of the 128th Legislature by January 15, 2017. The committee is authorized to submit a related bill to the First Regular Session of the 128th Legislature.

### Enacted Law Summary

Resolve 2015, chapter 57 directs the Treasurer of State to review the experience of other states in implementing tax-advantaged qualified savings programs for qualified individuals with disabilities under the federal ABLE Act and to report the results of the Treasurer of State's research and recommendations to the joint standing committee of the Legislature having jurisdiction over taxation matters of the 128th Legislature by January 15, 2017. The committee is authorized to submit a related bill to the First Regular Session of the 128th Legislature.

**LD 1457**

**Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory**

**RESOLVE 59  
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MCCORMICK E	OTP-AM	S-361

This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory that were acquired for nonpayment of property taxes.

### Committee Amendment "A" (S-361)

This amendment incorporates a fiscal note.

### Enacted Law Summary

The bill authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory that were acquired for nonpayment of property taxes.

Resolve 2015, chapter 59 was finally passed as an emergency measure effective March 10, 2016.