

# 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*

**LD 1481**

**An Act To Protect Maine's Natural Resources Jobs by Exempting from Sales Tax Fuel Used in Commercial Farming, Fishing and Forestry**

**Died On  
Adjournment**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
DAVIS P BLACK R	OTP-AM	S-385 S-529 HAMPER J

This bill provides a sales tax refund or exemption for products sold or used to propel an internal combustion engine for use in commercial agricultural production, commercial fishing, commercial aquacultural production or commercial wood harvesting including oil or other lubricant classified for use in an internal combustion engine or transmission or other systems.

### **Committee Amendment "A" (S-385)**

This amendment strikes the bill and instead extends the current sales tax exemption or refund for fuel used in commercial fishing vessels to include all fuel used in commercial fishing and fuel used in commercial agricultural production, aquacultural production and wood harvesting.

The amendment also adds an emergency preamble and emergency clause to allow the legislation to take effect July 1, 2016.

### **Senate Amendment "A" To Committee Amendment "A" (S-529)**

This amendment removes the emergency preamble and emergency clause.

**LD 1505**

**An Act To Facilitate Student Loan Repayment by Allowing Graduates To Claim Educational Opportunity Tax Credits on Eligible Portions of Consolidated Loans**

**Died On  
Adjournment**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MCCREIGHT J LANGLEY B	OTP-AM	H-512

This bill provides that the change made by Public Law 2015, chapter 267 permitting the educational opportunity tax credit to be claimed for tax years beginning on or after January 1, 2016 for the eligible portion of consolidated student loans also applies to tax years beginning on or after January 1, 2015.

### **Committee Amendment "A" (H-512)**

This amendment changes the availability of the educational opportunity tax credit for a consolidated loan by:

1. Retaining the purpose of the bill to allow the portion of the consolidated loan that is a qualifying educational loan to be eligible for the tax credit beginning with tax year 2015; and
2. Providing that only a qualifying educational loan that is consolidated with a nonqualifying educational loan is eligible.

This bill remained on the Special Appropriations Table and died on adjournment. The provisions of this bill were included in LD 1657 and enacted in Public Law 2015, chapter 482.