

MAINE STATE LEGISLATURE

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STATE OF MAINE
127TH 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

127TH LEGISLATURE

SECOND REGULAR SESSION



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 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.

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 127th 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 1519 **An Act To Amend the Tax Laws To Strengthen Charitable Institutions,
Encourage Home Ownership and Manage Medical Expenses** **ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
POULIOT M THIBODEAU M	ONTP	

This bill allows a resident individual who itemizes deductions in determining federal adjusted gross income to claim those deductions fully under the Maine income tax. It repeals the \$27,500 cap on itemized deductions and the phaseout of deductions for individuals who itemize deductions and whose Maine adjusted gross income exceeds \$70,000 for single filers, \$112,500 for head of household filers and \$140,000 for joint filers.

LD 1521 **An Act To Create Equity among Essential Nonprofit Health Care
Providers in Relation to the Sales Tax and the Service Provider Tax** **PUBLIC 510**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GATTINE A HASKELL A	OTP-AM	H-521

This bill extends to all incorporated nonprofit community health centers the exemption from the sales and use tax currently provided for sales made to incorporated nonprofit rural community health centers.

Committee Amendment "A" (H-521)

This amendment provides that the extension of the sales tax exemption in the bill is limited to incorporated nonprofit federally qualified health centers and makes the same change in the exemption for incorporated nonprofit rural community health centers under the service provider tax to maintain consistency in the exemptions under those two taxes.

Enacted Law Summary

Public Law 2015, chapter 510 extends the sales tax exemption and service provider tax exemption for incorporated nonprofit rural community health centers to include incorporated nonprofit federally qualified health centers and federally qualified health center "look-alikes."

LD 1530 **An Act To Exempt MaineCare Appendix C Private Nonmedical
Institutions from the Service Provider Tax** **Died On
Adjournment**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CUSHING A MAREAN D	OTP-AM	S-375

This bill provides an exception to the service provider tax for private nonmedical institutions that are residential care facilities maintained wholly or partly for the purpose of providing residents with medical and remedial treatment services, sometimes referred to as "MaineCare Appendix C institutions." The service provider tax continues to apply to private nonmedical institution services that are provided by MaineCare Appendix B, D, E or F private nonmedical institutions.

Committee Amendment "A" (S-375)

This amendment adds to the bill the appropriations and allocations necessary to adjust for the loss of revenue to the