

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

This bill provides a sales tax exemption for sales to incorporated nonprofit veterans' organizations that fund a full-time position at the United States Department of Veterans Affairs hospital at Togus to provide support to veterans and their families.

Committee Amendment "A" (H-552)

This amendment, which was adopted in the House, replaces the sales tax exemption provided in the bill with a sales tax exemption to all federally chartered veterans' service organizations.

The provisions of this bill, as amended by Committee Amendment "A," were included in LD 1612, summarized under the Joint Standing Committee on Veterans and Legal Affairs and enacted in Public Law 2015, chapter 465, Part C.

LD 1613 An Act To Exclude from Sales Tax Certain Sales by Civic, Religious and Fraternal Organizations

HELD BY
GOVERNOR

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SAVIELLO T WHITE D	OTP-AM	S-430 S-544 KATZ R

This bill provides an exemption from the sales and use tax for meals served by an incorporated nonprofit organization, including a regularly organized church or house of religious worship, when the proceeds of the sale of the meals are used to fund the purpose of the organization.

Committee Amendment "A" (S-430)

This amendment replaces the bill and includes within the definition of "casual sale," which is a sale that is not subject to sales tax, a transaction in connection with a meal provided by a civic, religious or fraternal organization. The amendment also removes the provision that prohibits such an organization from being exempt if it is a registered retailer.

Senate Amendment "B" To Committee Amendment "A" (S-544)

This amendment replaces the Committee Amendment and provides a sales tax exemption for sales of prepared food by a civic, religious or fraternal organization, including an auxiliary of such an organization, at a public or member-only event, except when alcoholic beverages are available for sale at the event, for up to 23 days during a calendar year.

LD 1622 An Act To Eliminate the Maine Estate Tax

Died Between
Houses

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SEAVEY H MCCORMICK E	OTP-AM ONTP	

This bill eliminates the Maine estate tax for estates of decedents dying on or after January 1, 2017.

Committee Amendment "A" (H-567)

This amendment incorporates a fiscal note.