

MAINE STATE LEGISLATURE

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STATE OF MAINE
128TH LEGISLATURE
FIRST REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed

JOINT STANDING COMMITTEE ON TAXATION

August 2017

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STATE OF MAINE

128TH 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 128th 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 FINAL 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 128th Legislature is Wednesday, November 1, 2017. 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 117 An Act To Strengthen the Farm and Open Space Tax Law

PUBLIC 183

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
ALLEY R MAKER J	OTP-AM	H-229

This bill provides that a landowner with acreage classified under the farm and open space tax law who wishes to add contiguous acreage to a previously classified acreage must demonstrate to the assessor that the additional acreage separately meets the definition of "farmland" that is eligible for classification.

Committee Amendment "A" (H-229)

This amendment strikes the bill and amends the definition of "farmland" to provide that, for purposes of classification as farmland under the farm and open space tax law, a parcel of land that is located on an island may not be considered contiguous to another parcel of land that is not located on the same island if the parcels of land are separated by water at the normal high-water mark or high tide.

Enacted Law Summary

Public Law 2017, chapter 183 amends the definition of "farmland" under the farm and open space tax law to provide that, for purposes of classification under that law, a parcel of land that is located on an island may not be considered contiguous to another parcel of land that is not located on the same island if the parcels of land are separated by water at the normal high-water mark or high tide.

LD 133 An Act To Support Lower Property Taxes by Restoring State-Municipal Revenue Sharing

Died On Adjournment

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BELLOWS S MADIGAN J	OTP-AM ONTP OTP-AM	

Current law reduces the amount transferred to the Local Government Fund for state-municipal revenue sharing from 5% of the revenue base to 2% for fiscal years 2015-16, 2016-17, 2017-18 and 2018-19. This bill gradually restores the percentage of the revenue base transferred for state-municipal revenue sharing by increasing the percentage transferred to the Local Government Fund to 3% for fiscal year 2017-18 and to 4% for fiscal year 2018-19. Following fiscal year 2018-19, the percentage of state-municipal revenue sharing returns to 5% of the revenue base.

Committee Amendment "A" (S-317)

This amendment incorporates a fiscal note.

This amendment was not adopted.

Committee Amendment "B" (S-318)

This amendment removes language from the bill increasing the percentage of the tax base transferred for state-municipal revenue sharing from 2% to 3% in fiscal year 2017-18 and 4% in fiscal year 2018-19. The amendment instead increases that percentage from 2% in fiscal year 2016-17 to 2.5% in fiscal year 2020-21 and maintains that percentage in subsequent years.

Joint Standing Committee on Taxation

This amendment was not adopted.

See also LDs 74, 492, 875 and 1227.

LD 204 An Act To Exempt Veterans with ALS from the Excise Tax on Automobiles ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
DAUGHTRY M CARSON B	ONTP	

This bill exempts from motor vehicle excise tax an automobile owned by a veteran who has been diagnosed with amyotrophic lateral sclerosis.

LD 205 An Act To Exempt Certain International Athletic Competition Prizes from Maine Income Tax ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
ORDWAY L MAKER J	ONTP	

This bill provides an income tax exemption for prizes awarded as the result of competition in certain international athletic contests.

LD 206 An Act To Exempt Feminine Hygiene Products from Sales Tax Died On Adjournment

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CAMPBELL R BREEN C	OTP-AM ONTP	H-196

This bill provides a sales tax exemption on the purchase of feminine hygiene products.

Committee Amendment "A" (H-196)

This amendment, which is the majority report, adds an effective date of October 1, 2017.

LD 235 An Act To Repeal the Service Provider Tax ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BRAKEY E	ONTP	

This bill, which is presented "by request," repeals the service provider tax effective October 1, 2017.