

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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*Committee member for a portion of the session

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 959 **An Act To Expand Property Tax Relief for Maine Residents**

**Accepted Majority
(ONTP) Report**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CHENETTE J MCCREIGHT J	ONTP OTP-AM	

This bill requires that 1% of surplus General Fund revenue be transferred annually to a nonlapsing fund to be created by the bill to be used to increase the maximum property tax fairness credit.

Committee Amendment "A" (S-120)

The amendment, which is the minority report, provides an allocation to provide for the establishment of the Property Tax Fairness Credit Fund to be created by the bill.

This amendment was not adopted.

LD 974 **An Act To Increase the Homestead Exemption**

**Died On
Adjournment**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MCLEAN A	OTP-AM ONTP	

This bill increases the total exemption under the Maine resident homestead property tax exemption program to \$30,000 for property tax years beginning on or after April 1, 2018. Under current law, the total exemption is scheduled to increase from \$15,000 to \$20,000 for property tax years beginning on or after April 1, 2017. Sixty-two and one-half percent of the just value of all the homestead exemptions is included in the total municipal valuation used to determine the municipal tax rate and state valuation; that percentage is not affected by this bill.

Committee Amendment "A" (H-563)

This amendment adds provisions to the bill to increase state reimbursement for all homestead property tax exemptions from 62.5% to 100% for property tax years beginning on or after April 1, 2018 and provides funding for that reimbursement.

This amendment was not adopted.

LD 1023 **An Act To Provide a Sales Tax Exemption for Baling Twine**

Veto Sustained

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BLACK R DILL J	OTP	

This bill provides a sales tax exemption for baling twine for hay.