

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

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

STAFF:

JULIE JONES, SENIOR LEGISLATIVE ANALYST

OFFICE OF FISCAL AND PROGRAM REVIEW
5 STATE HOUSE STATION
AUGUSTA, ME 04333
(207) 287-1635
<http://legislature.maine.gov/ofpr>

MEMBERS:

SEN. DANA L. DOW, CHAIR
SEN. ANDRE E. CUSHING III
SEN. JUSTIN M. CHENETTE

REP. RYAN TIPPING, CHAIR
REP. STEPHEN S. STANLEY
REP. JANICE E. COOPER
REP. GAY M. GRANT
REP. JOYCE MCCREIGHT*
REP. DENISE A. TEPLER*
REP. MAUREEN FITZGERALD TERRY
REP. GARY L. HILLIARD
REP. BRUCE A. BICKFORD
REP. MATTHEW G. POULIOT
REP. KARLETON S. WARD

*Committee member for a portion of the session

STATE OF MAINE

128TH LEGISLATURE
FIRST 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 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 1230 An Act To Allow a Local Option Sales Tax on Meals and Lodging

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
HUBBELL B VOLK A	ONTP	

This bill allows a municipality to impose a local option sales tax up to 1% on prepared food and short-term lodging subject to the state sales tax. The tax must be approved by local referendum and may be limited to a period of specified months during the year. The tax may be used only for purposes authorized by an appropriation of the local legislative body.

See also LDs 741, 915, 1265 and 1522.

LD 1245 An Act To Ensure the Effectiveness of Tax Expenditures

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
FECTEAU R	ONTP	

This bill, based on model legislation for accountability in economic development, makes any subsidy provided by the State or local government to a company for purposes of encouraging economic development subject to rescission or recapture if the company fails to meet the goals for which the subsidy was provided.

The bill requires the granting body to monitor the company receiving the subsidy to ensure the company is meeting the goals for the subsidy and to recapture all or a portion of the subsidy from a company that does not meet those goals.

This bill requires the granting body to maintain a publicly accessible website containing information about the subsidy and the company receiving the subsidy and any enforcement actions taken against a company receiving a subsidy.

The bill provides taxpayer standing to a taxpayer or organization of taxpayers to bring a law suit to enforce the rescission or recapture requirements.

LD 1246 An Act To Provide Landowners a Property Tax Exemption for Certain Trails

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
STANLEY S JACKSON T	ONTP	

This bill provides a property tax exemption for certain recreational trails that are recognized by the State or a statewide nonprofit organization, are open to public recreational uses and meet certain width and length requirements, depending on the use. The exemption is limited to that portion of a parcel of land that is actually used for the recreational purpose.