

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

8. It repeals a requirement that the State Tax Assessor submit an annual report to the Legislature containing information that includes a list of persons receiving reimbursement for property taxes both under the business equipment tax reimbursement program and under a tax increment financing agreement.

LD 1565 An Act To Ensure the Effectiveness of Tax Increment Financing

CARRIED OVER

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
WARD K VOLK A		

This bill is submitted by the Department of Economic and Community Development. This bill provides that beginning with tax increment financing development programs approved by DECD on or after April 1, 2018, at least 80% of the area within the district must be designated for development by an entity engaged in a qualified business activity that is directly related to financial services, manufacturing or targeted technologies.

This bill was carried over to any special or regular session of the 128th Legislature by joint order, H.P. 1138.

LD 1570 An Act To Make Technical Changes to Maine's Tax Laws

PUBLIC 170

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
HILLIARD G	OTP-AM	H-384

This bill makes technical changes to correct and update cross-references, correct clerical errors, resolve statutory numbering conflicts, improve syntax and repeal unnecessary and expired language. In addition, this bill does the following.

1. It requires a person filing a statement of appeal with the Board of Tax Appeals or a petition for review with the Superior Court to serve the statement or petition by certified mail, return receipt requested, upon the Attorney General and the Department of Administrative and Financial Services, Bureau of Revenue Services.
2. It restricts the disclosure and use of confidential information provided by the bureau to persons, agencies and organizations for the purposes specified in the exemptions to Maine's confidentiality statute.
3. It removes the requirement that the bureau publish a list of certified assessors that the bureau maintains. Instead, the bureau is required to provide the list to municipalities upon request.
4. It changes the due date for the annual distribution to municipalities for revenue lost under the Maine Tree Growth Tax Law from August 1st to October 15th.
5. It clarifies that certain property of institutions and organizations that is exempt from property taxes under the Maine Revised Statutes, Title 36, section 652 is not exempt under the business equipment tax exemption program.
6. It clarifies that the report due under the business equipment tax exemption program is due on April 1st, which, under current law, is automatically extended to May 1st if the report is not received by April 1st. It also requires a request for further extension to be submitted to the assessor of the taxing jurisdiction before the commitment of taxes.
7. It makes minor changes to the language requiring the municipal tax collector to certify the delinquency between July 1st and July 15th in the same year the taxpayer applies for the reimbursement.