

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 SPECIAL, SECOND REGULAR AND SECOND SPECIAL SESSIONS



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

JOINT STANDING COMMITTEE ON TAXATION

October 2018

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. DENISE A. TEPLER
REP. MAUREEN FITZGERALD TERRY
REP. GARY L. HILLIARD
REP. BRUCE A. BICKFORD
REP. MATTHEW G. POULIOT
REP. KARLETON S. WARD

STATE OF MAINE

128TH LEGISLATURE

FIRST SPECIAL, SECOND REGULAR AND SECOND SPECIAL SESSIONS



LEGISLATIVE DIGEST OF BILL SUMMARIES AND ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* contain summaries of all LDs and adopted amendments and all laws enacted or finally passed during the First Special, Second Regular and Second Special Sessions 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 dates for non-emergency legislation enacted in the First Special, Second Regular or Second Special Sessions of the 128th Legislature are: Monday, February 5, 2018; Wednesday, August 1, 2018; and Thursday, December 13, 2018, respectively. 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 requires a financial institution, in a case in which a delinquent taxpayer's accounts have been levied for unpaid state income taxes, to satisfy the levy first from accounts held solely by the delinquent taxpayer, next from accounts held jointly by the delinquent taxpayer and the delinquent taxpayer's spouse and last from accounts held jointly by the delinquent taxpayer and a third party.

LD 1680 An Act To Create an Access to Justice Income Tax Credit

**Died On
Adjournment**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BAILEY D	OTP-AM	H-601

This bill was reported out of committee in the Second Regular Session of the 128th Legislature and then carried over on the Special Appropriations Table to the next special session by joint order S.P. 748.

This bill provides an income tax credit for five years for attorneys who begin the practice of law in the State and agree to practice for at least five years in an underserved area of the State as determined by the Board of Overseers of the Bar. Eligibility for the credit is open from 2019 through 2024. The board may certify up to five eligible attorneys each year. The joint standing committee of the Legislature having jurisdiction over taxation matters is directed to review the effectiveness of the credit and may submit legislation to extend or revise it.

Committee Amendment "A" (H-601)

This amendment changes the entity determining and verifying eligibility for the access to justice credit proposed in the bill from the Board of Overseers of the Bar to the Supreme Judicial Court. It also reduces the maximum annual credit from \$12,000 to \$6,000, adds requirements that an eligible attorney must be rostered by the Maine Commission on Indigent Legal Services to accept court appointments and agree to perform pro bono legal services and clarifies the definition of "underserved area." The amendment also adds an application date.

LD 1687 An Act To Amend the Laws Governing the Calculation of Excise Tax on Automobiles

**Accepted Majority
(ONTP) Report**

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

This bill changes the method of computing the excise tax that is levied on motor vehicles and camper trailers registered in the State.

This bill requires that the excise tax on motor vehicles and camper trailers be based on the purchase price of the vehicle for the first or current year of model and on the maker's list price for all succeeding years. Either the original bill of sale or the state sales tax document may be used to verify the purchase price.

Committee Amendment "A" (S-421)

This amendment, which is the minority report, provides that, for a motor vehicle purchased after December 31, 2018, the motor vehicle excise tax must be based on the purchase price for the motor vehicle if purchased from a new vehicle dealer or a used car dealer. For other motor vehicles, the excise tax continues to be based on the maker's list price.