

MAINE STATE LEGISLATURE

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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

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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

LD 1882

An Act To Exempt from Taxation Sales to Certain Nonprofit Organizations Supporting Veterans

PUBLIC 445

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
POULIOT M HAMPER J	OTP-AM	H-741

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 was submitted by the Governor and expands the sales tax exemption for incorporated nonprofit organizations organized for the purpose of providing direct supportive services in the State to certain veterans and their families to include veterans with combat injuries.

Committee Amendment "A" (H-741)

This amendment removes the section of the bill that amends the current sales and use tax exemption for certain veterans' support organizations and instead provides an exemption from the sales and use tax and the service provider tax for incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge.

Enacted Law Summary

Public Law 2017, chapter 445 provides an exemption from the sales and use tax and the service provider tax for incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge.

LD 1891

An Act To Improve Compliance with the Maine Tree Growth Tax Law

Accepted Majority (ONTP) Report

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CUSHING A KINNEY M	ONTP OTP	

This bill was submitted by the Governor and makes the following changes to the Maine Tree Growth Tax Law.

1. It authorizes the Department of Agriculture, Conservation and Forestry, Bureau of Forestry to review certain parcels of land classified under the Maine Tree Growth Tax Law to determine whether the landowner is complying with the requirements of the law and whether the land is being managed in compliance with the forest management and harvest plan for that parcel. The bureau is required to report any noncompliance after a specified period to the assessor. The owner of a parcel found by the forestry bureau to be in noncompliance with the law may apply to reclassify the parcel as farmland or open space under the farm and open space tax law.
2. It requires the bureau to offer assistance to landowners found in noncompliance.
3. It requires the Bureau of Forestry to report every odd-numbered year to Taxation Committee summarizing the bureau's activities under the bill.

See also LD 1599, summarized above.