

MAINE STATE LEGISLATURE

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STATE OF MAINE
129TH LEGISLATURE
FIRST SPECIAL AND SECOND REGULAR SESSIONS



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

JOINT STANDING COMMITTEE ON TAXATION

November 2020

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STATE OF MAINE

129TH 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 129th 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 129th Legislature is Thursday, September 19, 2019. 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 451 An Act To Repeal the Recently Enacted Changes to the Law Governing ONTP
Tax Lien Foreclosure

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MOORE M TUELL W	ONTP	

This bill was carried over in committee from the First Regular Session of the 129th Legislature by joint order, H.P. 1322.

This bill repeals or removes the changes to the foreclosure law that were made by Public Law 2017, chapter 478. Under that law, a municipality is restricted in how it may sell a foreclosed property that was owned by a person who is at least 65 years of age, occupied the property as a homestead and meets specified income and asset requirements.

Public Law 2017, chapter 478 also placed specific notice requirements regarding the foreclosure process on the State Tax Assessor and municipalities and provided for continuous eligibility under the Maine resident homestead property tax exemption for a person who loses ownership of a homestead to tax lien foreclosure and subsequently regains ownership of the homestead; these provisions are also removed by this bill.

LD 560 An Act To Improve Access to Property Tax Exemptions for New CARRIED OVER
Homeowners

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GROHOSKI N	OTP-AM ONTP	H-194 GROHOSKIN H-77

This bill was carried over on the Special Appropriations Table from the First Regular Session of the 129th Legislature by joint order, H.P. 1322.

This bill provides that a permanent resident of the State who owns a homestead in the State does not need to own the homestead for the preceding 12 months in order to qualify for the Maine resident homestead property tax exemption.

Committee Amendment "A" (H-77)

This amendment, which was the majority report of the committee, provides that the bill's expansion of the homestead property tax exemption to include persons who have not owned a homestead for the preceding 12 months first applies for property tax years beginning on or after April 1, 2020. The amendment also adds an appropriations and allocations section.

House Amendment "A" To Committee Amendment "A" (H-194)

This amendment increases the state reimbursement rate of property taxes lost due to such participation to 100% for the first year; thereafter, the rate of state reimbursement returns to the current rate of 62.5%.

This bill was again carried over, still on the Special Appropriations Table, to any special session of the 129th Legislature by joint order, S.P. 788.