

# MAINE STATE LEGISLATURE

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*Joint Standing Committee on Taxation*

**LD 564**      **An Act To Encourage the Installation of Solar Panels on Residential Property**      **ONTP**

| <u>Sponsor(s)</u>  | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|--------------------|-------------------------|---------------------------|
| BLUME L<br>BREEN C | 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 provides a property tax exemption for solar panels and associated equipment installed on residential property that qualifies for a homestead exemption.

**LD 607**      **An Act To Provide Equitable Taxation for the Food and Beverage Industry**      **CARRIED OVER**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| GUERINS           | OTP-AM<br>ONTP          | S-280                     |

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 allows a deduction from Maine individual and corporate taxable income for the federal tax credit equal to the reduction in salaries and wages expense for federal income tax purposes associated with the taxpayer's federal credit for employer social security tax on employee cashed tips. Under current Maine law, when an employer takes the credit available under the federal Internal Revenue Code, the employer receives neither a Maine credit nor a return of the federal disallowed deduction for Maine taxable income purposes; such a deduction is allowed from Maine taxable income for the work opportunity credit and empowerment zone employment credit. This bill makes Maine's treatment consistent across the three federal credits.

**Committee Amendment "A" (S-280)**

This amendment, which is the majority report of the committee, provides the correct references to the provision of federal law that causes the need for the deductions authorized by the bill and specifies that the deductions apply beginning with the 2019 tax year.

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.

**LD 609**      **An Act To Provide Municipalities Additional Sales Tax Revenue from Lodging Sales**      **CARRIED OVER**

| <u>Sponsor(s)</u> | <u>Committee Report</u> | <u>Amendments Adopted</u> |
|-------------------|-------------------------|---------------------------|
| TERRY M           |                         |                           |

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