

MAINE STATE LEGISLATURE

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STATE OF MAINE
129TH LEGISLATURE
FIRST REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

August 2019

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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 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

This bill also changes cross-references in the Tax Relief Fund for Maine Residents and inflation adjustment statutes.

Committee Amendment "A" (H-384)

This amendment, which is the minority report of the committee, corrects a rounding error in the bill and adds language to make inflation adjustments to the tax tables.

This amendment was not adopted.

LD 1305 An Act To Encourage Savings through Contributions to Family Development Accounts

**Accepted Report B
(ONTP)**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
VITELLI E BROOKS H	OTP-AM ONTP	

This bill reestablishes an income tax credit for contributions up to \$25,000 to a family development account reserve fund administered by a community development organization approved by the Finance Authority of Maine.

Committee Amendment "A" (S-137)

This amendment, which was one of two reports, each supported by six members of the committee, changes the responsibility for the verification of eligibility for the tax credit for contributions to a family development account reserve fund from the State Tax Assessor to the state agency with responsibility for overseeing the family development account program.

This amendment was not adopted.

See also LD 1217 summarized under the Joint Standing Committee on Innovation, Development, Economic Advancement and Business.

LD 1322 An Act To Provide Equitable Tax Treatment to State-licensed Marijuana Businesses

CARRIED OVER

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
JORGENSEN E CHIPMAN B	OTP-AM	H-334

This bill expands the list of licensed marijuana businesses that are eligible to take tax deductions otherwise allowed under the state income tax laws to include adult use marijuana establishments and testing facilities and medical marijuana manufacturing facilities. This bill also corrects two lettering conflicts created when two separate public laws enacted new paragraphs with the same letter designations by reallocating the later enacted versions.

Committee Amendment "A" (H-334)

This amendment provides a General Fund appropriation for administrative costs.

This bill was reported out of committee and then carried over to any special or regular session, or both, of the 129th Legislature on the Special Appropriations Table by joint order, H.P. 1322.