

# 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  
129<sup>TH</sup> LEGISLATURE  
FIRST REGULAR SESSION



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

**JOINT STANDING COMMITTEE ON TAXATION**

August 2019

**MEMBERS:**

SEN. BEN CHIPMAN, CHAIR  
SEN. HEATHER SANBORN  
SEN. MATTHEW POULIOT

REP. RYAN TIPPING, CHAIR  
REP. STEPHEN S. STANLEY  
REP. MAUREEN FITZGERALD TERRY  
REP. KRISTEN SARA CLOUTIER  
REP. DIANE M. DENK  
REP. ANN HIGGINS MATLACK  
REP. DONALD G. MAREAN  
REP. BRUCK A. BICKFORD  
REP. HAROLD TREY STEWART\*  
REP. THEODORE JOSEPH KRYZAK, JR.  
REP. PHILIP CURTIS\*

**STAFF:**

JULIE JONES, SENIOR LEGISLATIVE ANALYST  
OFFICE OF FISCAL AND PROGRAM REVIEW  
5 STATE HOUSE STATION  
AUGUSTA, ME 04333-0005  
(207) 287-1635  
<http://legislature.maine.gov/ofpr>

\*Committee member for a portion of the session

# STATE OF MAINE

129<sup>TH</sup> 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 129<sup>th</sup> 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 129<sup>th</sup> 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***

study group's findings and recommendations to the Joint Standing Committee on Taxation and the Joint Standing Committee on Appropriations and Financial Affairs by January 10, 2020. Each committee may submit legislation to the Second Regular Session of the 129th Legislature regarding the results of the report.

**House Amendment "B" To Committee Amendment "A" (H-650)**

This amendment to the committee amendment strikes the list of information that must be reported annually by a manufacturer of opioids to the Department of Health and Human Services and substitutes a requirement that the department adopt major substantive rules establishing the information that must be reported. The amendment also provides a different method of determining the products subject to the two levels of tax specified in the committee amendment and changes elements of the calculation of the rates. This retains the appropriations and allocations section in Committee Amendment "A."

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.

**LD 1424      An Act To Create an Access to Justice Income Tax Credit      CARRIED OVER**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
BAILEY D	OTP-AM	H-332

This bill provides an income tax credit for five years for attorneys who practice law in the State and agree to practice for at least five years in an underserved area of the State as determined by the Supreme Judicial Court. Eligibility for the credit is open from 2020 through 2025. The court 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-332)**

This amendment changes the entity reporting information to the Legislature regarding the access to justice credit from the State Tax Assessor to the Supreme Judicial Court and clarifies that the authorized disclosure by the assessor of tax information related to the credit is to the Supreme Judicial Court for purposes of making the report to the Legislature.

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.

**LD 1430      An Act To Create Tax Equity among Renewable Energy Investments      PUBLIC 440**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
TIPPING R POULIOT M	OTP-AM	H-507

This bill provides clarification related to the eligibility of business investments in renewable energy facilities for purposes of the business equipment tax exemption and provides personal property tax and real estate tax exemptions for renewable energy facilities installed for noncommercial use. Additionally, the bill directs the Department of Administrative and Financial Services, Maine Revenue Services to provide guidance documents to assist municipalities with the assessment of renewable energy facilities included in these provisions.

## *Joint Standing Committee on Taxation*

### **Committee Amendment "A" (H-507)**

This amendment provides property tax exemptions for certain renewable energy facilities in the form of personal property and real property. Additionally, the amendment directs the Department of Administrative and Financial Services, Maine Revenue Services to provide guidance on its publicly accessible website to assist municipalities with the assessment of renewable energy facilities included in these provisions.

See also LDs 564, 922 and 1191.

### **Enacted Law Summary**

Public Law 2019, chapter 440, provides property tax exemptions for certain renewable energy facilities in the form of personal property and real property. Additionally, the amendment directs the Department of Administrative and Financial Services, Maine Revenue Services to provide guidance on its publicly accessible website to assist municipalities with the assessment of renewable energy facilities included in these provisions.

### **LD 1443      An Act To Enact the Senior Property Tax Reimbursement Act      ONTP**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PICKETT R CLAXTON N	ONTP	

This bill provides state reimbursement to eligible individuals for the portion of property taxes on their homesteads for a tax year that exceeds the property taxes for the year in which they reached retirement age as defined under the federal Social Security Act. For an individual to be eligible, the individual must be receiving a homestead exemption, have a household income of less than \$40,000 and, if filing individually, have liquid assets of less than \$50,000 or, if household members are filing jointly, have liquid assets of less than \$75,000.

See also LDs 682 and 751.

### **LD 1446      An Act To Remove Sales and Use Taxation on Gold and Silver Coins      Accepted Majority (ONTP) Report**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
FECTEAU J MOORE M	ONTP OTP-AM	

This bill exempts from the sales and use tax sales of specie, which is defined as coins with gold or silver content or refined gold or silver bullion that is coined, stamped or imprinted with its weight and purity and the value of which is based primarily on its metal content and not on its form.

### **Committee Amendment "A" (H-333)**

This amendment, which is the minority report of the committee, incorporates a fiscal note.

This amendment was not adopted.