

# MAINE STATE LEGISLATURE

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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

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# STATE OF MAINE

129<sup>TH</sup> LEGISLATURE  
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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 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*

**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.