

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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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

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129TH 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 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

bill. The amendment also adds appropriations and allocations.

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 1585 **An Act To Allow the City of Augusta To Adjust the Definition of "Original Assessed Value" for the City of Augusta's Performance Food Group Municipal Tax Increment Financing District and To Validate the Assessment, Commitment and Collection of Property Taxes Dedicated for the District for the Fiscal Years 2018-19 and 2019-20** **P & S 7
EMERGENCY**

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

This bill authorizes the City of Augusta to adjust the definition of "original assessed value" for the City of Augusta's Performance Food Group municipal tax increment financing district and to validate the assessment, commitment and collection of property taxes dedicated for the Performance Food Group municipal tax increment financing district for the fiscal years 2018-19 and 2019-20.

Enacted Law Summary

Private and Special Law 2019, chapter 7, authorizes the City of Augusta to adjust the definition of "original assessed value" for the City of Augusta's Performance Food Group municipal tax increment financing district and to validate the assessment, commitment and collection of property taxes dedicated for the Performance Food Group municipal tax increment financing district for the fiscal years 2018-19 and 2019-20.
Private and Special Law 2019, chapter 7 was enacted as an emergency measure effective May 30, 2019.

LD 1586 **An Act To Promote Major Food Processing and Manufacturing Facility Expansion and To Create Jobs in Maine** **PUBLIC 386
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
JACKSON T MARTIN J	OTP-AM	S-228

This bill, modeled on the tax credit for major business headquarters expansions, provides a tax credit to a food processing and manufacturing business that:

1. Is, and has been for the five years prior to application, a corporation or limited liability company organized under the laws of the State;
2. Has been headquartered in this State for the five years prior to application;
3. Pays at least 75% of its employees a salary that exceeds the income threshold for the county in which the facility that is the subject of the application is located;
4. Agrees to make an investment of at least \$35,000,000 in the construction or expansion in this State of a facility for that business; and
5. Adds a total of 40 new full-time employees by the end of the first year of qualifying for the tax credit, maintains that number for the next two years and then adds 20 more full-time employees, maintaining a total of 60 full-time