

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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STATE OF MAINE

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

for the commercial production and use of biofuels. The amendment also removes provisions establishing different tiers of credit calculation if a taxpayer uses contractors that are third-party certified by a northeast master logger program and has employees at least 50% of whom or 75% of whom are residents of the United States.

This amendment was not adopted.

LD 1713 An Act To Return Funds to Maine Property Tax Payers

PUBLIC 448

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GIDEON S JACKSON T	OTP-AM ONTP	H-620

This bill changes the name and purpose of the Tax Relief Fund for Maine Residents which was originally established to provide income tax reductions. Under this bill the fund is renamed the Property Tax Relief Fund for Maine Residents to be used to provide property tax relief payments directly to residents of this State whose residence qualifies for an exemption under the Maine homestead property tax exemption. The amount of the tax relief payment is determined annually by dividing the total amount of funds available in the Property Tax Relief Fund for Maine Residents by the total number of homesteads that qualify for the Maine homestead property tax exemption. If that amount is at least \$100, the Treasurer of State is required, by December 1st, to mail checks for the tax relief payment to each owner of a qualifying homestead.

Committee Amendment "A" (H-620)

This amendment, which is the majority report of the committee, changes the responsibility for calculating property tax relief payments from the State Tax Assessor to the Treasurer of State and changes dates for steps in the process of calculating and making relief payments. The amendment also provides that the Treasurer of State's costs in administering relief payments and in making state payments to municipalities for mandate costs are also paid from the Property Tax Relief Fund for Maine Residents and it adds an appropriations and allocations section.

Enacted Law Summary

Public Law 2019, chapter 448, changes the name and purpose of the Tax Relief Fund for Maine Residents which was originally established to provide income tax reductions. Under this law the fund is renamed the Property Tax Relief Fund for Maine Residents to be used to provide property tax relief payments directly to residents of this State whose residence qualifies for an exemption under the Maine homestead property tax exemption. The amount of the tax relief payment is determined annually by dividing the total amount of funds available in the Property Tax Relief Fund for Maine Residents by the total number of homesteads that qualify for the Maine homestead property tax exemption. If that amount is at least \$100, the Treasurer of State is required, by December 1st, to mail checks for the tax relief payment to each owner of a qualifying homestead. The Treasurer of State's costs in administering relief payments and in making state payments to municipalities for mandate costs are also paid from the Property Tax Relief Fund for Maine Residents.

LD 1718 An Act To Exempt Purchases by Pet Food Pantries from Sales Tax

**HELD BY
GOVERNOR**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
HERBIG E BICKFORD B	OTP-AM	S-241

Joint Standing Committee on Taxation

This bill provides a sales tax exemption for purchases made by nonprofit organizations that provide pet food and supplies for little or no charge to low-income owners of pets.

Committee Amendment "A" (S-241)

This amendment provides that, in order to be eligible for a sales tax exemption, an incorporated nonprofit organization must be organized for the purpose of providing food or other supplies intended for pets at no charge to owners of those pets. The amendment also adds an appropriations and allocations section.

LD 1739 **Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory**

RESOLVE 68

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
TIPPING R	OTP-AM	H-440

This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory that were acquired by the State for nonpayment of property taxes.

Committee Amendment "A" (H-440)

This amendment incorporates a fiscal note.

Enacted Law Summary

Resolve 2019, chapter 68, authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory that were acquired by the State for nonpayment of property taxes.

LD 1744 **An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes**

**PUBLIC 233
EMERGENCY**

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

This bill updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986, as amended through December 31, 2018, for tax years beginning on or after January 1, 2018 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986, as amended. This bill primarily affects the State's income tax laws.

Enacted Law Summary

Public Law 2019, chapter 233, updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986, as amended through December 31, 2018, for tax years beginning on or after January 1, 2018 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986, as amended. This bill primarily affects the State's income tax laws.

Public Law 2019, chapter 233, was enacted as an emergency measure effective June 7, 2019.