

MAINE STATE LEGISLATURE

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STATE OF MAINE
130TH LEGISLATURE
FIRST REGULAR AND FIRST SPECIAL SESSIONS



Disposition of bills and summaries of all laws enacted or finally passed

**JOINT STANDING COMMITTEE ON
TAXATION**

December 2021

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JOINT STANDING COMMITTEE ON TAXATION

Part B makes the following changes to the sales tax and hospital tax laws, it:

1. Amends the diabetic supplies exemption to require use by the purchaser;
2. Includes in Title 36 the effective date of three sales tax exemptions enacted in the First Regular Session of the 129th Legislature that did not take effect until after the adjournment of the Second Regular Session of the 129th Legislature and repeals conflicting public law provisions;
3. Clarifies the exemption for nonprofit worldwide charitable organizations; and
4. Removes the Mayo Regional Hospital in Dover-Foxcroft from the hospital tax definition of "municipally funded hospital."

Part C makes the following changes to the property tax laws, it:

1. Clarifies that the local assessor qualifying examination and individual examination results are confidential and thus not producible under a Freedom of Access Act request;
2. Clarifies that enhanced business equipment tax exemption reimbursement only applies to tax increment financing exempt business equipment when the reimbursement is used to fund a tax increment financing development program; and
3. Makes taxpayer identification numbers included on the commercial forestry excise tax return confidential and not public records for purposes of the Freedom on Access Act.

Part D makes the following changes to administration of the tax laws, it:

1. Updates Title 36, section 173, concerning collection by warrant, to clarify the intent and make technical changes; and
2. Repeals a provision that required the joint standing committee of the Legislature having jurisdiction over taxation matters to report out a bill permanently eliminating corporate tax expenditures totaling \$6,000,000 per biennium by February 6, 2016.

LD 146 Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory

ENACTED LAW SUMMARY

Resolve 2021, chapter 8 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 through foreclosure due to nonpayment of property taxes.