

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

LD 978 An Act To Create an Access to Justice Income Tax Credit

ENACTED LAW SUMMARY

Public Law 2021, chapter 473 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, to accept court appointments to represent clients in underserved areas, to perform pro bono legal services in underserved areas and to be certified by the Supreme Judicial Court. Eligibility for the credit is open from 2022 through 2027. 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.

LD 1046 An Act To Create an Income Tax Return Checkoff for Hunger Prevention

ENACTED LAW SUMMARY

Public Law 2021, chapter 437 creates an income tax check-off provision on Maine individual income tax forms for taxpayers who wish to contribute to support the emergency food assistance program administered by the Department of Agriculture, Conservation and Forestry. It also establishes the Emergency Food Assistance Program Fund, to which revenue collected from the income tax checkoff is credited.

LD 1132 An Act To Encourage the Renovation of Available Housing Stock

ENACTED LAW SUMMARY

Public Law 2021, chapter 127 establishes an expedited process for a municipality to acquire clear title to abandoned property subject to a tax lien. The law also requires municipal officials to notify the Maine State Housing Authority of determinations of abandonment for use by the authority in determining opportunities for redevelopment, programs supporting first-time home buyers and similar programs and data analysis.

LD 1140 An Act To Establish a Sales Tax Exemption for the Purchase of Firearm Safety Devices

ENACTED LAW SUMMARY

Public Law 2021, chapter 440 establishes a sales and use tax exemption for a safe, lockbox, trigger lock or barrel lock that is specifically designed for securing firearms.