

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 1193 An Act To Exempt Certain Disabled Veterans from the Motor Vehicle Excise Tax

ENACTED LAW SUMMARY

Public Law 2021, chapter 240 provides a motor vehicle excise tax exemption for veterans who are disabled by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or compensation from the United States Government for total, service-connected disability.

LD 1209 An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2021-22

ENACTED LAW SUMMARY

Public Law 2021, chapter 93 establishes municipal cost components for state and county services provided to the unorganized territory that would normally be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.

Public Law 2021, chapter 93 was enacted as an emergency measure effective June 8, 2021.

LD 1216 An Act To Amend the State Tax Laws

ENACTED LAW SUMMARY

Public Law 2021, chapter 181 was submitted by the Department of Administrative and Financial Services to make minor substantive changes to the tax laws.

Part A makes changes to the insurance premiums and income tax law. Part A:

1. Changes the due dates for community colleges, colleges and universities, Department of Education and Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy to submit reports on the implementation of the educational opportunity tax credit from February 1, 2021, for the colleges, and March 1, 2021, for the Department of Education and Office of Tax Policy, to February 1, 2022;
2. Repeals the requirement that remaining funds in the Medical Use of Marijuana Fund be used to fund the cost of the tax deductions provided pursuant to the Maine Revised Statutes, Title 36, section 5122, subsection 2, paragraph PP and Title 36, section 5200-A, subsection 2, paragraph BB and the cost of the position in the Department of Administrative and Financial Services, Bureau of Revenue Services that administers the tax deductions;
3. Delays the deadline for the review of the income tax credit for educational opportunity by the joint standing committee of the Legislature having jurisdiction over taxation matters from June 1, 2021 to June 1, 2022;