

MAINE STATE LEGISLATURE

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STATE OF MAINE
130TH LEGISLATURE
SECOND REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

July 2022

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JOINT STANDING COMMITTEE ON TAXATION

LD 1195 An Act To Assist Qualifying Municipalities To Defray the Costs of Opting in To Permit Adult Use Marijuana Establishments

ENACTED LAW SUMMARY

Public Law 2021, chapter 645 changes the name of the Adult Use Marijuana Public Health and Safety Fund to the Adult Use Marijuana Public Health and Safety and Municipal Opt-in Fund and expands the authorized uses of that fund to include reimbursement to a qualifying municipality for up to \$20,000 of qualifying expenses incurred as a result of the municipality's opting to permit the operation of some or all adult use marijuana establishments within the municipality. The Department of Administrative and Financial Services, which administers the fund, may not reimburse qualifying expenses accrued after July 1, 2027.

LD 1569 Resolve, Establishing the Commission To Study the Role of Water as a Resource in the State of Maine

ENACTED LAW SUMMARY

Resolve 2021, chapter 185 establishes the Commission To Study the Role of Water as a Resource in the State of Maine to study legal principles regarding the ownership of water resources, natural resources extraction taxes, issues associated with the role and availability of water resources in the State, transportation within the State or exportation of water from the State, the relationship between water resources and climate change, and the nature and extent of infrastructure involved in the use and delivery of water resources now and in the future.

LD 1732 An Act To Amend the Sales Tax Exemption for Nonprofit Housing Development Organizations

ENACTED LAW SUMMARY

Public Law 2021, chapter 695 provides that the sales tax exemption for sales to nonprofit organizations with the primary purpose of developing housing for “low-income people” applies only to nonprofit organizations developing housing for people earning less than 120% of the median income for the area, adjusted for family size, as established by the United States Department of Housing and Urban Development or its successor.

LD 1757 An Act To Make Technical Changes to Maine Tax Laws

ENACTED LAW SUMMARY

Public Law 2021, chapter 531 makes technical changes to the tax laws.

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Part A of this bill repeals a provision that authorizes the Department of Administrative and Financial Services, Maine Revenue Services to divulge certain taxpayer information to the Treasurer of State for the purpose of administering the Maine unclaimed or abandoned property law. This information would often include federal tax information, which, under federal restrictions, may not be divulged.

Part B of the bill makes the following changes to the property tax laws. It:

1. Requires Maine Revenue Services to hold qualifying exams for assessors as necessary, but no fewer than two times each year;
2. Clarifies the amount of tax that must be paid when a taxpayer appeals a denial of abatement; and
3. Makes technical changes, such as removing obsolete references to state property tax, gender-specific references and other obsolete language.

LD 1763 An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

ENACTED LAW SUMMARY

Public Law 2021, chapter 594 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, 2021, for tax years beginning on or after January 1, 2021 and for any prior tax year as specifically provided by the United States Internal Revenue Code of 1986, as amended through December 31, 2021.

LD 1764 An Act To Make a Technical Correction Concerning Maine's Earned Income Tax Credit

ENACTED LAW SUMMARY

Public Law 2021, chapter 493 corrects a drafting error in Public Law 2021, chapter 398 in the law governing the earned income tax credit. As enacted, chapter 398 limits the credit to 20% of the federal earned income tax credit for tax year 2021 for nonresidents and part-year residents to those who do not have a qualifying child. The intent of chapter 398 was to provide the 20% credit to all residents, nonresidents and part-year residents for tax year 2021, regardless of whether a resident, nonresident or part-year resident has a qualifying child. Chapter 493 accomplishes that intent.