

MAINE STATE LEGISLATURE

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STATE OF MAINE
131ST LEGISLATURE
FIRST REGULAR AND FIRST SPECIAL SESSIONS



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

JOINT STANDING COMMITTEE ON TAXATION

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**LEGISLATIVE DIGEST OF BILLS AND
SUMMARIES OF ENACTED LAWS**

This *Legislative Digest of Bills and Summaries of Enacted Laws* provides the disposition of all LDs and summaries of all laws enacted or finally passed during the First Regular and First Special Sessions of the 131st Maine Legislature. Please note that all LDs and proposed amendments may be found through the Legislature's webpage, and each includes a summary of what the bill or amendment proposed.

The *Legislative Digest of Bills and Summaries of Enacted Laws* is arranged alphabetically by committee. Within each committee section is a subject index of all LDs considered by that committee as well as a digest of the LDs, arranged by LD number. Also included are enacted law summaries of the LDs enacted or finally passed. Brief analyst notes on certain LDs are also included: a committee digest will indicate if additional notes are provided for an LD. These notes add information staff found useful and may provide useful information to users of this *Digest*; please note that most LDs do not have a note and lack of a note should not be interpreted as having any significance. A separate section of the *Digest* provides a digest of the relatively few LDs that were not referred to a committee or reported from a committee as a committee bill; enacted law summaries of the LDs enacted or finally passed are provided. Finally, an appendix provides a summary of relevant session statistics.

The final disposition of each LD is noted in the relevant summary digest and index. 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 and First Special Sessions of the 131st Legislature is Thursday, June 29, 2023 and Wednesday, October 25, 2023, respectively. 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

LD 6 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 2023, chapter 11 authorizes the State Tax Assessor to convey the interest of the State in parcels of real estate in the Unorganized Territory acquired by the State through the foreclosure of tax liens for nonpayment of property taxes.

LD 68 Resolve, Directing the Office of Tax Policy to Study the Impact of Exempting Certain Nonprofit Organizations from the Sales and Use Tax and the Service Provider Tax

ENACTED LAW SUMMARY

Resolve 2023, chapter 88 requires the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy to study the legislative history of entity-based sales tax exemptions and service provider tax exemptions provided to qualifying nonprofit organizations, including but not limited to review of the entities currently covered and those excluded, the impact of changes to statutes if criteria were broadened and exemptions in other states. The department is required to submit a report to the Joint Standing Committee on Taxation no later than January 15, 2024. The committee may report out a bill to the Second Regular Session of the 131st Legislature regarding the report.

LD 101 An Act to Return to the Former Owner Any Excess Funds Remaining After the Sale of Foreclosed Property

ENACTED LAW SUMMARY

Public Law 2023, chapter 358 provides a process that requires a municipality to return to the former owner of property excess proceeds from the sale of property which has been acquired by the municipality by foreclosure due to the failure of the former owner to pay property taxes. The new process amends the current process that applies to a homestead owned by a person 65 years of age or older by expanding coverage to property owners regardless of age and without regard to whether the property is a homestead and makes changes to facilitate administration of the process for foreclosure and return of excess proceeds to the former owner of the property. Public Law 2023, chapter 358 also creates a Working Group to Study Equity in the Property Tax Foreclosure Process under the direction of the Department of Administrative and Financial Services, Bureau of Revenue Services, and directs the working group to study and report to the Legislature by January 15, 2024 on issues associated with the process regarding foreclosure for failure to pay property tax.

Public Law 2023, chapter 358 was enacted as an emergency measure effective June 30, 2023.