

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 144 An Act Regarding the Monitoring of Municipal Abandoned Property

ENACTED LAW SUMMARY

Public Law 2023, chapter 26 requires a municipality that certifies abandoned property to submit the address and parcel data for the property to the Maine Redevelopment Land Bank Authority for use in determining opportunities for redevelopment of the property instead of to the Maine State Housing Authority to support first time home buyers and similar programs.

LD 283 An Act to Make Technical Changes to the Maine Tax Laws

ENACTED LAW SUMMARY

Public Law 2023, chapter 360 makes a number of technical changes to Maine tax laws.

Part A of Public Law 2023, chapter 360 makes the following changes to the property tax law.

1. It allows disclosure of certain confidential information to the State Board of Property Tax Review.
2. It clarifies that a municipality's equalized tax rate of residential property is the equalized full value tax rate when calculating qualification for sudden and severe disruption assistance.
3. It removes the requirement that updates to the property tax assessment manual be made by the State Tax Assessor by rule;
4. It clarifies that the fixed-dollar parsonage and personal property exemptions for houses of religious worship are based on just value.
5. It clarifies that only individuals qualify for certain property tax exemptions for veterans and removes gender-specific terms in those provisions.
6. It facilitates the repeal of the Circuitbreaker Program, which has expired, by moving definitions from that program to current provisions.
7. It clarifies that the income and asset limitations of the state property tax deferral program apply to all owners of the property.
8. It makes other technical and grammatical changes to improve the clarity of property tax provisions.

Part B of Public Law 2023, chapter 360 makes the following changes to the income tax law.