

MAINE STATE LEGISLATURE

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STATE OF MAINE
131ST LEGISLATURE
SECOND REGULAR SESSION



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

JOINT STANDING COMMITTEE ON TAXATION

June 2024

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STATE OF MAINE

131ST LEGISLATURE
SECOND REGULAR SESSION



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 Second Regular Session 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 Second Regular Session of the 131st Legislature is Friday, August 9, 2024. The effective date for legislation enacted as an emergency measure may be found in the enacted law summary for that legislation.

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LD 803 An Act Regarding Department of Economic and Community Development Evaluations of State Investments in Economic Development

ENACTED LAW SUMMARY

Public Law 2023, chapter 599 adds the joint standing committee of the Legislature having jurisdiction over taxation matters as a recipient of Department of Economic and Community Development evaluations and progress reports regarding state investments in economic development. The law also clarifies that the current recipient of such reports is the joint standing committee of the Legislature having jurisdiction over economic development matters.

LD 1075 Resolve, to Review and Evaluate Film Production Incentives

ENACTED LAW SUMMARY

Resolve 2023, chapter 149 directs the Department of Economic and Community Development and the department's Office of Tourism, Maine State Film Office to review existing film production incentives in this State, evaluate film production incentives in other selected states and solicit input from stakeholders, industry experts and other state agencies and film offices in other states. The department must report the results of its review and evaluation to the joint standing committee of the Legislature having jurisdiction over taxation matters by December 30, 2024, including findings, requirements and recommendations and suggested legislation to amend or replace current visual media incentive laws. The committee is authorized to report out legislation related to the report to the 132nd Legislature in 2025.

LD 1153 An Act Regarding Municipal Taxation of Certain Solar Energy Equipment

ENACTED LAW SUMMARY

Public Law 2023, chapter 682 changes the requirements for personal and real estate property tax exemptions for certain solar energy equipment for property tax years beginning on or after April 1, 2025. After April 1, 2025, solar energy equipment is exempt from property taxation if:

1. The energy it produces is used on site;
2. The equipment is collocated with a net energy billing customer or customers subscribed to at least 50% of the energy produced on site; or
3. The energy the equipment produces is transmitted through an electric utility and accounted for using a bill credit mechanism and the generator of electricity had a fully executed interconnection agreement prior to June 1, 2024.

Public Law 2023, chapter 682 also requires the State Tax Assessor to update the solar energy equipment exemption information bulletin of the Department of Administrative and Financial

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Services, Bureau of Revenue Services to reflect changes made to relevant laws after December 31, 2023 and to establish a general method of valuation for commercial solar arrays.

LD 1337 An Act to Require a Biennial Report on the Corporate Income Tax to the Joint Standing Committee Having Jurisdiction over Taxation Matters

ENACTED LAW SUMMARY

Public Law 2023, chapter 627 requires a biennial report from the Department of Administrative and Financial Services, Bureau of Revenue Services to the joint standing committee of the Legislature having jurisdiction over taxation matters regarding certain aggregate corporate income tax data.

LD 1345 An Act to Permit Municipalities to Establish by Ordinance a Program for Partial Deferral of Property Taxes for Seniors

ENACTED LAW SUMMARY

Public Law 2023, chapter 547 permits municipalities to establish by ordinance a program for seniors that provides for partial stabilization of property taxes accompanied by deferral of the amount of taxes due in excess of the stabilized amount. The municipal ordinance must require that the taxpayer be a permanent resident of the State and have owned and occupied a homestead as a permanent residence in the municipality for a minimum number of years and must specify a minimum age and a minimum household income for eligibility for the program. Residents of a municipality that adopts such a program may not participate in the State's property tax deferral or stabilization programs.

LD 1714 An Act to Create a Sustainable Funding Source for Recovery Community Centers Using a Percentage of the Adult Use Cannabis Tax Revenue

ENACTED LAW SUMMARY

Public Law 2023, chapter 658 establishes the Recovery Community Centers Fund within the Department of Health and Human Services, Office of Behavioral Health to fund recovery community centers. It requires that, beginning July 1, 2025 and annually thereafter, \$2,000,000 from the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund be transferred to the Recovery Community Centers Fund for operational support and capacity building for recovery community centers.