

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
131<sup>ST</sup> 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

131<sup>ST</sup> LEGISLATURE  
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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 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.

## JOINT STANDING COMMITTEE ON TAXATION

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.