

# MAINE STATE LEGISLATURE

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

Public Law 2023, chapter 150 was enacted as an emergency measure effective June 12, 2023.

### **LD 1313 An Act to Amend the Tax Credit for Major Business Headquarters Expansions Regarding Employees' Location and Time of Hire for Purposes of the Credit**

#### **ENACTED LAW SUMMARY**

Public Law 2023, chapter 157 amends the credit for major business headquarters expansions to allow employees of the applicant working anywhere in the State, not just at the applicant's headquarters, to be counted as employees of the applicant for purposes of the credit. The law also changes the time for determining the number of new employees added to January 1, 2018 or later; it is currently the first day of the first year for which the tax credit is claimed. The changes provided in this law are retroactive to January 1, 2021.

### **LD 1644 An Act to Permit the Expenditure of Accumulated Tax Increment Revenues**

#### **ENACTED LAW SUMMARY**

Public Law 2023, chapter 203 authorizes tax increment financing revenues to be used for certain identified purposes after the date a development district ends. Funds remaining in a “project cost account” may be used only to pay debt service on certain bonds and notes. Funds remaining in a “development sinking fund account” may be used only to pay approved project costs that are described in the development plan. Funds remaining after the expiration of time for authorized uses must be returned to the municipality or plantation general fund and corresponding tax shift adjustments must be made by Maine Revenue Services.

### **LD 1739 An Act to Extend Development District Tax Increment Financing Districts**

#### **ENACTED LAW**

Public Law 2023, chapter 472 provides that for the 10 calendar years following the law’s effective date, a development district that is a tax increment financing district may be extended for an additional 20 years if the district uses at least 75% of the state tax increment revenue for affordable housing or transit-oriented development.

### **LD 1808 An Act to Amend the State Tax Laws**

#### **ENACTED LAW SUMMARY**

Public Law 2023, chapter 441 makes minor substantive changes to the tax laws.

Part A of Public Law 2023, chapter 441 makes the following changes to the sales tax law.