

# 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**

October 2023

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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

### **LD 1855 Resolve, Directing the Office of Tax Policy to Study Maine's Mining Excise Tax**

#### **ENACTED LAW SUMMARY**

Resolve 2023, chapter 83 directs the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy to examine and evaluate the State's taxation of metallic mineral mining business activity and to report by January 15, 2024 to the Joint Standing Committee on Taxation with its findings and recommendations. The committee is authorized to submit related legislation to the Second Regular Session of the 131st Legislature.

### **LD 1979 An Act Regarding Surplus Lines Insurance Tax**

#### **ENACTED LAW SUMMARY**

Public Law 2023, chapter 372 removes statutory provisions imposing a higher rate of insurance premium tax on premiums for direct insurance and annuity considerations for insurers incorporated outside of the State. Under the law, all premiums attributable to nonadmitted insurers are subject to a 3% tax rate. The change is retroactive to January 1, 2023.