

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.

JOINT STANDING COMMITTEE ON TAXATION

LD 1804 An Act to Improve the Reporting Process for Certain Tax Expenditure Programs

ENACTED LAW SUMMARY

Public Law 2023, chapter 631 clarifies and provides consistency regarding the reports the Commissioner of Economic and Community Development is required to submit to the Legislature relating to the Pine Tree Development Zone program, the Maine Employment Tax Increment Financing Program and the Dirigo business incentives program.

LD 1891 Resolve, to Require the Office of Tax Policy to Study the Adoption of a Pass-through Entity Income Tax

ENACTED LAW SUMMARY

Resolve 2023, chapter 170 requires the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy to examine and evaluate the State's current system of taxation of pass-through entity business income at the partner or shareholder level and the possible adoption of a mandatory or elective pass-through entity income tax to tax such pass-through income, including the possibility of moving the taxation of that income, or some portion of that income, from the partner or shareholder level to the business entity that generated the income. The Office of Tax Policy is required to report to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 15, 2025 and the committee is authorized to report out legislation related to the report to the 132nd Legislature in 2025.

LD 1974 Resolve, Directing an Analysis of and Report on the Maine New Markets Capital Investment Program

ENACTED LAW SUMMARY

Resolve 2023, chapter 151 directs the Finance Authority of Maine, in conjunction with the Department of Economic and Community Development, to examine and evaluate the Maine New Markets Capital Investment Program and submit a report of its findings and any recommended legislation to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 31, 2025. In conducting the examination and evaluation, the Finance Authority of Maine may consult with the Department of Administrative and Financial Services, Maine Revenue Services and with other public and private entities with roles in economic development in the State. The joint standing committee is authorized to submit legislation relating to the report to the 132nd Legislature in 2025.