

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 2027 An Act Regarding the Property Tax Exemption, Business Equipment Tax Exemption and Business Equipment Tax Reimbursement for Facilities Storing Spent Nuclear Fuel and Radioactive Waste

ENACTED LAW SUMMARY

Public Law 2023, chapter 588 provides, for purposes of property tax exemptions for air pollution control facilities, that emissions from and particles of spent nuclear fuel and radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste are not air pollution and a facility that stores spent nuclear fuel or radioactive waste classified by the United States Nuclear Regulatory Commission as greater-than-Class C waste is not exempt from property tax as an air pollution control facility. The law also provides that facilities that store spent nuclear fuel or such radioactive waste are not eligible for the business equipment tax exemption program or the Business Equipment Tax Reimbursement program. The law applies retroactively to property tax years beginning on or after April 1, 2022.

Public Law 2023, chapter 588 was enacted as an emergency measure effective April 2, 2024.

LD 2028 An Act to Amend Certain State Tax Laws

ENACTED LAW SUMMARY

Public Law 2023, chapter 613 makes the following minor substantive changes to Maine’s tax laws.

Part A clarifies the circumstances under which a taxpayer who has delinquent taxes on multiple residential properties is disqualified from the homestead property tax deferral program.

Part B makes the following changes to the state sales tax and tobacco products tax laws.

1. It removes the Tourism Marketing Promotion Fund, the Multimodal Transportation Fund and the ATV Recreational Management Fund transfers from revenue subject to transfer to the Passamaquoddy Sales Tax Fund, the Penobscot Sales Tax Fund and the Maliseet Sales Tax Fund, thereby preventing more than 100% of the revenue from being transferred out of the General Fund.
2. It clarifies the tobacco products tax definition of “tobacco products” as including any product that contains nicotine, whether natural or artificial.

Part C makes changes to the state income tax law by updating the calculation of payments made to the Brunswick Naval Air Station Job Increment Financing Fund for businesses that are also part of the Maine Employment Tax Increment Financing Program to correspond with recent law changes switching the employment tax increment financing base from withholding to a percentage of incremental gross wages.