

# 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

### **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.

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Part D increases the frequency of the background investigations that employees and contractors of the Department of Administrative and Financial Services, Bureau of Revenue Services must undergo from at least once every 10 years to at least once every five years to comply with federal requirements for the protection of confidential federal tax information. Part D also requires a current employee of the Bureau of Revenue Services who has not undergone a background investigation within the past five years to submit to a background investigation by September 1, 2025.

### **LD 2048 An Act to Amend the Content of Notices Provided with Respect to Tax Liens on Certain Property**

#### **ENACTED LAW SUMMARY**

Public Law 2023, chapter 579 changes the required method for notification to owners of homesteads subject to tax lien foreclosures of resources available to assist the owners with the foreclosure process. Under current law, the Department of Professional and Financial Regulation, Bureau of Consumer Credit Protection is responsible for providing certain notifications to homestead owners subject to tax lien foreclosure and providing information to owners about methods of challenging foreclosure actions. This law instead requires the Bureau of Consumer Credit Protection to post on a publicly accessible website information that may be used by municipalities and the State Tax Assessor for the unorganized territory to inform an owner of homestead property subject to tax lien foreclosure of the ways in which the homestead owner can access resources to help with avoiding tax lien foreclosure and ways to contact an advisor, including a lawyer, who can help the owner to work with the municipality or the State Tax Assessor regarding the foreclosure process.

### **LD 2076 An Act to Exempt from Excise Tax Vehicles of Active Duty Service Members Deployed Out-of-state**

#### **ENACTED LAW SUMMARY**

Public Law 2023, chapter 565 extends the motor vehicle excise tax exemption provided in current law for persons on active military duty and permanently stationed in Maine to include persons on active military duty who are stationed outside the State or who are deployed for military service for more than 180 days or who were deployed for military service for at least 180 days in the past 12 months. It also extends the exemption to include members of the National Guard and the Reserves of the United States Armed Forces. The law also makes changes to clarify the documentation a person requesting the exemption is required to provide to verify the person's military service.