

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

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.