

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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STAFF:

JULIE JONES, SENIOR LEGISLATIVE ANALYST
OFFICE OF FISCAL AND PROGRAM REVIEW
5 STATE HOUSE STATION
AUGUSTA, ME 04333
(207) 287-1635
<http://legislature.maine.gov/ofpr>

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 2162 An Act Regarding the Current Use Valuation of Working Waterfront Property

ENACTED LAW SUMMARY

Public Law 2023, chapter 671 amends the laws relating to the current use valuation of working waterfront land for property tax purposes. The law amends the definition of “working waterfront land” and makes changes to the calculation of current use valuation for certain types of working waterfront land. It allows a delay of the withdrawal penalty payment if the property owner is unable to pay a penalty assessed for withdrawal of working waterfront land from current use valuation. The law also requires a biennial report by the State Tax Assessor to the joint standing committee of the Legislature having jurisdiction over taxation matters containing various information about the value of working waterfront land and other information useful for administration of the law. The report may also include recommendations for improving the laws related to current use valuation of working waterfront property. The law also directs the State Tax Assessor to create an information bulletin regarding current use laws that apply to working waterfront lands that include any changes made to the current use laws after December 31, 2023.

LD 2207 An Act to Establish Municipal Cost Components for Unorganized Territory Services to Be Rendered in Fiscal Year 2024-25

ENACTED LAW SUMMARY

Public Law 2023, chapter 582 establishes municipal cost components for state and county services provided to the unorganized territory that would normally be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.

Public Law 2023, chapter 582 was enacted as an emergency measure effective March 28, 2024.

LD 2258 An Act to Create an Income Tax Credit for Investments in a Team’s Qualified Minor League Baseball Facility to Keep the Team in the State

ENACTED LAW SUMMARY

Public Law 2023, chapter 667 provides a refundable income tax credit for a qualified investment of at least \$1,000,000 by a certified applicant in a qualified professional baseball facility in the State. The credit is equal to 1.33% of the amount of the investment and the maximum credit that may be claimed by a certified applicant is \$133,000 per year and \$1,995,000 in total, with a maximum of 15 years over which the credit may be claimed. During the first 60 months following the investment, if the taxpayer fails to continue operations as a professional baseball facility, the applicant forfeits the entire credit taken. After the first 60 months, if the taxpayer fails to continue operations as a professional baseball facility during any year, the applicant is ineligible for any future credit until the taxpayer continues operations as a professional baseball facility. The law authorizes the Bureau of Revenue Services to disclose to the joint standing committee of the