

STATE OF MAINE
124TH LEGISLATURE
SECOND REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed during
the Second Regular Session of the 124th Maine Legislature coming from the

JOINT STANDING COMMITTEE ON TAXATION

April 2010

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Joint Standing Committee on Taxation

LD 71 Resolve, To Create a Working Group To Review the Property Tax Exemption for Veterans

RESOLVE 181

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
NASS J NUTTING J	OTP-AM	H-644 S-439 PERRY J

This bill was carried over from the First Regular Session. It increases the property tax exemption for post-World War I veterans and their eligible survivors from \$6,000 to \$7,000 to match the exemption given to veterans of World War I and earlier wars.

Committee Amendment "B" (H-644)

This amendment replaces the bill, changes it to a resolve and changes the title. The amendment requires the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a working group, which must include representatives of the Department of Defense, Veterans and Emergency Management, Bureau of Maine Veterans' Services. The amendment requires the Bureau of Revenue Services to invite the participation of the Maine Municipal Association and other interested stakeholders. The amendment requires the working group to review alternatives for increasing the property tax exemption for qualified post-World War I veterans and report its findings and recommendations to the joint standing committee of the Legislature having jurisdiction over taxation matters, including any necessary implementing legislation. The amendment authorizes the joint standing committee of the Legislature having jurisdiction over taxation matters to submit a bill to the First Regular Session of the 125th Legislature related to the report.

Senate Amendment "A" To Committee Amendment "B" (S-439)

This amendment removes authority for the joint standing committee of the Legislature having jurisdiction over taxation matters to submit a bill to the 125th Legislature.

Enacted Law Summary

Resolve 2009, chapter 181 requires the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a working group, which must include representatives of the Department of Defense, Veterans and Emergency Management, Bureau of Maine Veterans' Services. It requires the Bureau of Revenue Services to invite the participation of the Maine Municipal Association and other interested stakeholders. It requires the working group to review alternatives for increasing the property tax exemption for qualified post-World War I veterans and report its findings and recommendations to the joint standing committee of the Legislature having jurisdiction over taxation matters, including any necessary implementing legislation.

LD 195 An Act To Base the Excise Tax on Vehicles on a Percentage of the Manufacturer's Suggested Retail Price

**ACCEPTED ONTP
REPORT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
KNIGHT SMITH D	ONTP MAJ OTP-AM MIN	

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This bill was carried over from the First Regular Session. It requires the motor vehicle excise tax to be based on 90% of the manufacturer's suggested retail price for the motor vehicle, regardless of the amount actually paid for the motor vehicle.

**LD 588 An Act To Amend the Excise Tax on Motor Vehicles To Reflect
Depreciation**

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PILON PERRY J	ONTP	

This bill was carried over from the First Regular Session. It changes the formula for the calculation of the motor vehicle excise tax so that the rate of the motor vehicle excise tax remains unchanged throughout the life of the vehicle but the base depreciates over the same 6-year period from 95% of the maker's list price to 15% of the maker's list price to reflect the depreciating actual value of the vehicle.

LD 659 An Act To Reduce the Sales Tax on Certain Watercraft

PUBLIC 620

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PILON PERRY J	OTP-AM	H-597 S-544 DIAMOND

This bill was carried over from the First Regular Session. Current law exempts from taxation the sale of watercraft, the sale of materials for watercraft construction and the sale of materials for watercraft repair, alteration, refitting, reconstruction, overhaul and restoration if the sale is made to a nonresident and the watercraft is intended to be transported outside the State. This bill extends the exemption to all persons and without regard to whether the watercraft will remain in the State.

Committee Amendment "B" (H-597)

This amendment changes the sales tax exemption for watercraft and related materials sold to nonresidents to eliminate the requirement that the watercraft be removed from the State immediately upon delivery by the seller.

Senate Amendment "A" To Committee Amendment "B" (S-544)

This amendment replaces changes made in the committee amendment to the sales tax exemption for certain watercraft purchased by nonresidents and provides a 60% reduction in the sales and use tax rate for nonresidents who keep their watercraft in the State beyond the time periods specified in the Maine Revised Statutes, Title 36, section 1760, subsection 25 and subsection 45, paragraph A-1.

Enacted Law Summary

Public Law 2009, chapter 620 provides a 60% reduction in the sales and use tax rate for nonresidents who keep their watercraft in the State beyond the time periods specified in the Maine Revised Statutes, Title 36, section 1760, subsection 25 and subsection 45, paragraph A-1.

Public Law 2009, chapter 620 takes effect August 1, 2010.

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LD 662 An Act To Phase Out the Distribution of the Disproportionate Tax Burden Fund under the State-municipal Revenue Sharing Program over a 5-year Period

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SHAW DIAMOND	ONTP	

This bill was carried over from the First Regular Session. It is a concept draft pursuant to Joint Rule 208, which proposes to gradually restore over a 5-year period the system of distributing state-municipal revenue sharing to the system that was in place prior to 2000 by reestablishing the pre-2000 Local Government Fund system as the sole method of distributing state-municipal revenue sharing on and after fiscal year 2014-15.

LD 788 An Act To Aid Municipalities and the Unorganized Territory in the Reduction of Property Taxes

**ACCEPTED ONTP
REPORT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CHASE NASS R	ONTP MAJ OTP-AM MIN	

This bill was carried over from the First Regular Session. It provides that, beginning in fiscal year 2010-11, 10% of sales tax revenue growth, which is the increase in sales tax revenue for that fiscal year over the amount of revenue generated in fiscal year 2010-11, must be returned to the municipality or unorganized territory where the growth occurred. The municipality or unorganized territory must use the amount received to reduce property tax levies.

LD 839 An Act To Authorize an Alternative Calculation of the Property Growth Factor for Municipalities with Exempt Personal Property

PUBLIC 545

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
GILBERT BRYANT B	OTP MAJ ONTP MIN	

This bill was carried over from the First Regular Session. This bill authorizes a municipality that has a significant amount of personal property in its tax base to include the value of newly introduced personal property in the calculation of the municipality's property growth factor under the property tax limitation system even though that newly introduced personal property may be business equipment that is exempt from property taxation.

Enacted Law Summary

Public Law 2009, chapter 545 authorizes a municipality that has a significant amount of personal property in its tax base to include the value of newly introduced personal property in the calculation of the municipality's property growth factor under the property tax limitation system even though that newly introduced personal property may be

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business equipment that is exempt from property taxation.

LD 931 An Act To Expand the Economic Development Benefit of Tax ACCEPTED ONTP
Increment Financing in Counties That Include Unorganized Territories REPORT

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
RAYE	ONTP MAJ OTP MIN	

This bill was carried over from the First Regular Session. It allows a development program for a development district or tax increment financing district located within the unorganized territory of a county to fund the development activity for that county.

LD 993 An Act To Implement the Recommendations of the Commission To ONTP
Study the Protection of Farms and Farmland Pertaining to Taxation

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
	ONTP	

This bill was carried over from the First Regular Session. It provides that amounts used to demonstrate eligibility under the farm and open space tax laws must be from the sale of agricultural products as defined in the Maine Revised Statutes, Title 7, section 152. It also provides for towns to be reimbursed 90% of the revenue lost for farmland classified under the farm and open space tax laws. It also provides a transferable income tax credit for voluntary contributions of farmland for conservation and for conservation easements of farmland that qualify as charitable donations under the federal income tax. The credit is equal to 15% of the value of the donation up to \$250,000 for corporate donors and \$100,000 for other donors. The credit is refundable up to 20% per year.

LD 1121 An Act To Protect Elderly Residents from Losing Their Homes Due to PUBLIC 489
Taxes or Foreclosure

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CHASE NASS R	OTP-AM	H-621

This bill was carried over from the First Regular Session. It provides a Senior Property Tax Deferral Program for persons 65 years of age or older. This bill requires 0.5% of the real estate transfer tax paid to the State to be deposited in a fund to be used to fund the Senior Property Tax Deferral Program. The bill also provides that a lien for unpaid property taxes may not be foreclosed against the homestead of a person who is at least 65 years of age and has lived in the homestead for at least 10 years until the property is transferred by deed or upon death.

Committee Amendment "A" (H-621)

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This amendment replaces the bill. It allows a municipality to establish a property tax deferral program for eligible senior citizens. In municipalities that offer the program, it allows homeowners to apply for a deferral of their property taxes if they are at least 70 years of age, occupy the eligible homestead, have lived in their home for at least 10 years and have a household income of less than 300% of the federal poverty level. The taxes may be deferred until the time that certain events occur, including the death of the homeowner or sale of the home, at which time the repayment of the taxes is required within an established time period, along with payment of interest at a rate of 0.5% above the annually established rate for delinquent taxes. The amendment provides procedures for the municipality to preserve the right to enforce a lien. It requires the municipality to use procedures in current law to enforce a lien and for foreclosure. It requires the municipality to provide a copy of a notice prepared by the State Tax Assessor, which describes the effect of deferral of property taxes and of the right of the municipality to foreclose on the tax lien mortgage, to each applicant for the program at the time of application. It also requires the municipality to provide a copy of this notice annually, in lieu of a property tax bill, along with an accounting of taxes deferred and interest accrued. It allows a municipality to repeal the program through the same procedure by which it was adopted; however, any taxes deferred under the program must continue to be deferred under the conditions of the program on the date it was ended.

Enacted Law Summary

Public Law 2009, chapter 489 allows a municipality to establish a property tax deferral program for eligible senior citizens. In municipalities that offer the program, it allows homeowners to apply for a deferral of their property taxes if they are at least 70 years of age, occupy the eligible homestead, have lived in their home for at least 10 years and have a household income of less than 300% of the federal poverty level. The taxes may be deferred until the time that certain events occur, including the death of the homeowner or sale of the home, at which time the repayment of the taxes is required within an established time period, along with payment of interest at a rate of 0.5% above the annually established rate for delinquent taxes. The law provides procedures for the municipality to preserve the right to enforce a lien. The municipality must use procedures in current law to enforce a lien and for foreclosure. The municipality must provide a copy of a notice prepared by the State Tax Assessor, which describes the effect of deferral of property taxes and of the right of the municipality to foreclose on the tax lien mortgage, to each applicant for the program at the time of application. The municipality must provide a copy of this notice annually, in lieu of a property tax bill, along with an accounting of taxes deferred and interest accrued. A municipality may repeal the program through the same procedure by which it was adopted; however, any taxes deferred under the program must continue to be deferred under the conditions of the program on the date it was ended.

LD 1253 An Act To Establish a Local Option Sales Tax

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CROCKETT P JACKSON	ONTP	

This bill was carried over from the First Regular Session. This bill allows a municipality to impose a local option sales tax of 3% or less by local referendum. Revenue from the local option sales tax is distributed as follows: 50% to the municipality, 25% to the county in which the municipality is located and 25% to the General Fund. The revenue received by the municipality and county must be used to reduce the property tax, either through specific programs, such as by funding a municipal property tax assistance program or funding the portion of the homestead property tax exemptions not funded by the State or generally stabilizing or lowering the projected property tax rate of the municipality or the county tax assessment.

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**LD 1273 An Act To Simplify the Application for Benefits under the
Circuitbreaker Program**

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
STUCKEY PERRY J	ONTP	

This bill was carried over from the First Regular Session. It amends the Maine Residents Property Tax Program, also known as the Circuitbreaker Program, by allowing an individual to apply for a benefit using the individual income tax form. The filing period for benefits under the Circuitbreaker Program is changed to January 1st to the following June 30th, beginning with benefit years beginning after 2009. This bill allows the individual to take the benefit directly or apply it as a credit against income taxes owed by that individual.

**LD 1279 An Act To Reduce Income Tax to 4.5% and Remove Low-income
Families from Taxation**

**ACCEPTED ONTP
REPORT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
COURTNEY	ONTP MAJ OTP-AM MIN	

This bill was carried over from the First Regular Session. It requires the transfer to the Tax Relief Fund for Maine Residents, beginning in fiscal year 2010-11, of any growth in revenues over the previous fiscal year adjusted by the growth limitation factor. Money in the fund is to be used to reduce the overall individual income tax burden by reducing the tax rates until the top rate is reduced to 4.5% and increasing to \$30,000 the income threshold below which families will not pay income tax.

**LD 1335 An Act To Exempt from the Sales Tax Meals Provided at Retirement
Facilities**

**ACCEPTED ONTP
REPORT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PERRY J	ONTP MAJ OTP-AM MIN	

This bill was carried over from the First Regular Session. It exempts from the sales tax meals provided to residents of full-service retirement facilities. This bill also allows a retirement facility that has been audited to claim a credit against future sales tax payments for sales tax, including any interest or penalties on that sales tax, paid by that facility back to January 1, 2007 on meals that will now be exempt from the sales and use tax pursuant to this bill. The credit must be provided in equal installments over a 10-year period.

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LD 1449 An Act To Expand Tax Incentives for Visual Media Productions

PUBLIC 470

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
WATSON RECTOR	OTP-AM	H-598

This bill was carried over from the First Regular Session. It makes changes to the State's tax incentives for attracting visual media productions. The existing income tax credit and reimbursement for certain production wages are replaced with a refundable income tax credit that is a percentage of direct production expenditures in the State. Eligible productions that are certified by the Department of Economic and Community Development with expenditures of more than \$50,000 but less than \$750,000 are eligible for an income tax credit of 10% of expenditures or 15% if the production company has been incorporated in the State for at least two years. An eligible production company with eligible expenses of \$750,000 or more is eligible for a base credit of 20% of eligible expenditures with incremental increases if the company hires at least 15% of its cast and crew in the State, spends at least 25% of the project time in certain counties or participates in an internship program overseen by the Department of Economic and Community Development, Office of Tourism, Maine State Film Office. The Finance Authority of Maine is directed to establish a low-interest loan program for eligible visual media production companies with production expenses of \$750,000 or greater.

Committee Amendment "B" (H-598)

This amendment replaces the bill. It modifies the existing income tax credit by changing the calculation of the credit to 5% of the expenses incurred for a single certified visual media production with expenses of \$75,000 or more. It changes the reimbursement for certain production wages by limiting it to wages that do not exceed \$50,000 per individual, by including leased employees and by applying the reimbursement to a single certified visual media production rather than several projects over a specified period of time. Eligible productions must be certified by the Department of Economic and Community Development, Office of Tourism, Maine State Film Office, which reports annually to the joint standing committee of the Legislature having jurisdiction over taxation matters on the implementation of the credit and reimbursement program. The credits are subject to audit by the State Tax Assessor. The amendment clarifies that visual media productions under the Maine Revised Statutes, Title 5, section 13090-L are eligible for the Maine Seed Capital Tax Credit Program under Title 10, chapter 110, subchapter 9.

Enacted Law Summary

Public Law 2009, chapter 470 modifies the existing income tax credit, which provides incentives for attracting visual media productions, by changing the calculation of the credit to 5% of the expenses incurred for a single certified visual media production with expenses of \$75,000 or more. It changes the reimbursement for certain production wages by limiting it to wages that do not exceed \$50,000 per individual, by including leased employees and by applying the reimbursement to a single certified visual media production rather than several projects over a specified period of time. Eligible productions must be certified by the Department of Economic and Community Development, Office of Tourism, Maine State Film Office, which reports annually to the joint standing committee of the Legislature having jurisdiction over taxation matters on the implementation of the credit and reimbursement program. The credits are subject to audit by the State Tax Assessor. Visual media productions are eligible for the Maine Seed Capital Tax Credit Program under Title 10, chapter 110, subchapter 9. Public Law 2010, chapter 625 (LD 1540) clarifies that this law applies to certificates issued on or after January 1, 2010.

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LD 1500 An Act To Conform the Maine Tax Laws for 2009 to the United States Internal Revenue Code

**PUBLIC 596
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
PERRY J	OTP	S-426 PERRY J

This bill updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986 as amended through December 31, 2009, for tax years beginning on or after January 1, 2009 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986. The bill primarily affects the State's income tax and estate tax laws.

Senate Amendment "A" (S-426)

This amendment changes references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986 as amended through March 2, 2010, instead of December 31, 2009, for tax years beginning on or after January 1, 2009 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986. This date takes into account federal laws enacted in the period from January 1, 2010 to March 2, 2010, including the federal Act To Accelerate the Income Tax Benefits for Charitable Cash Contributions for the Relief of Victims of the Earthquake in Haiti, Public Law 111-126, which was enacted January 22, 2010, and the federal Temporary Extension Act of 2010, Public Law 111-144, which was enacted March 2, 2010.

Enacted Law Summary

Public Law 2009, chapter 596 updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986 as amended through March 2, 2010, for tax years beginning on or after January 1, 2009 and for any prior tax years as specifically provided by the United States Internal Revenue Code of 1986. It primarily affects the State's income tax and estate tax laws. This date takes into account federal laws enacted in the period from January 1, 2010 to March 2, 2010, including the federal Act To Accelerate the Income Tax Benefits for Charitable Cash Contributions for the Relief of Victims of the Earthquake in Haiti, Public Law 111-126, which was enacted January 22, 2010, and the federal Temporary Extension Act of 2010, Public Law 111-144, which was enacted March 2, 2010.

Public Law 2009, chapter 596 was enacted as an emergency measure effective April 2, 2010.

LD 1514 Resolve, To Promote Efficiency and To Streamline Access to the Circuitbreaker Program Application Process

RESOLVE 189

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CROCKETT P BLISS	OTP	S-440 PERRY J

This resolve directs the Department of Administrative and Financial Services, Bureau of Revenue Services and the Department of Health and Human Services, office of integrated access and support to examine opportunities for using the Department of Health and Human Services' Automated Client Eligibility System to determine eligibility for the Maine Residents Property Tax Program. The bureau and the office are directed to submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 15, 2011. The committee may submit legislation related to the report.

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Senate Amendment "A" (S-440)

This amendment removes authority for the joint standing committee of the Legislature having jurisdiction over taxation matters to submit legislation to the First Regular Session of the 125th Legislature.

Enacted Law Summary

Resolve 2009, chapter 189 directs the Department of Administrative and Financial Services, Bureau of Revenue Services and the Department of Health and Human Services, office of integrated access and support to examine opportunities for using the Department of Health and Human Services' Automated Client Eligibility System to determine eligibility for the Maine Residents Property Tax Program. The bureau and the office are directed to submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters by January 15, 2011.

LD 1533 **Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory**

RESOLVE 150

Sponsor(s)

PERRY J

Committee Report

OTP

Amendments Adopted

This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.

Enacted Law Summary

Resolve 2009, chapter 150 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.

LD 1539 **An Act Concerning Technical Changes to the Tax Laws**

PUBLIC 496

Sponsor(s)

WATSON
PERRY J

Committee Report

OTP-AM

Amendments Adopted

H-622

This bill makes the following changes to the laws governing taxation.

1. It authorizes the State Tax Assessor to enter into agreements with certain other governmental entities for assistance in the administration and enforcement of Maine tax laws.
2. It clarifies and corrects cross-references, grammar and syntax.
3. It authorizes the State Tax Assessor, under certain circumstances, to disclose information to duly authorized officers of other states for use in the administration and enforcement of Maine tax laws.
4. It eliminates gender-specific language.
5. It updates the name of a state agency that was renamed by Public Law 2009, chapter 340.

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6. It provides that an applicant for sales tax registration must identify in its application the types of taxable services it intends to sell.
7. It repeals obsolete tax rates from the special fuel tax law.
8. It corrects a conflict created by Public Law 2009, chapters 213 and 434, which affected the same provision of law, by incorporating changes made by both laws.
9. It corrects an error in the subtraction modification for depreciation deductions for individual and corporate income taxes. This bill also corrects conflicts in the Maine Revised Statutes, Title 36, section 5122, subsection 2, paragraph AA and section 5200-A, subsection 2, paragraph R.
10. It repeals obsolete statutory language establishing the investment tax credit, since the credit is no longer available, and repeals a reference to the investment tax credit.
11. It clarifies the circumstances under which an income tax credit or refund may be claimed based on a federal amendment or adjustment.
12. It amends the law to clarify that a taxpayer participating in the business equipment tax reimbursement, or BETR, program and a tax increment financing agreement with a municipality may not receive a greater reimbursement than the amount of property taxes actually paid, less any tax increment financing refund received.
13. It repeals a reference to the investment tax credit and clarifies the computation of the reduced BETR program reimbursement.
14. It clarifies language relating to the computation of the employment tax increment financing reimbursement and corrects a conflict created by Public Law 2009, chapters 434 and 461, which affected the same provision of law.

Committee Amendment "A" (H-622)

This amendment makes minor technical changes to the bill by changing a reference to a subsection and adding clarifying language to the end of a paragraph.

Enacted Law Summary

Public Law 2009, chapter 496 makes several technical changes to the laws governing taxation.

1. It authorizes the State Tax Assessor to enter into agreements with certain other governmental entities for assistance in the administration and enforcement of Maine tax laws.
2. It clarifies and corrects cross-references, grammar and syntax.
3. It authorizes the State Tax Assessor, under certain circumstances, to disclose information to duly authorized officers of other states for use in the administration and enforcement of Maine tax laws.
4. It eliminates gender-specific language.
5. It updates the name of a state agency that was renamed by Public Law 2009, chapter 340.
6. It provides that an applicant for sales tax registration must identify in its application the types of taxable services it intends to sell.
7. It repeals obsolete tax rates from the special fuel tax law.

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8. It corrects a conflict created by Public Law 2009, chapters 213 and 434, which affected the same provision of law, by incorporating changes made by both laws.
9. It corrects an error in the subtraction modification for depreciation deductions for individual and corporate income taxes. This bill also corrects conflicts in the Maine Revised Statutes, Title 36, section 5122, subsection 2, paragraph AA and section 5200-A, subsection 2, paragraph R.
10. It repeals obsolete statutory language establishing the investment tax credit, since the credit is no longer available, and repeals a reference to the investment tax credit.
11. It clarifies the circumstances under which an income tax credit or refund may be claimed based on a federal amendment or adjustment.
12. It amends the law to clarify that a taxpayer participating in the business equipment tax reimbursement, or BETR, program and a tax increment financing agreement with a municipality may not receive a greater reimbursement than the amount of property taxes actually paid, less any tax increment financing refund received.
13. It repeals a reference to the investment tax credit and clarifies the computation of the reduced BETR program reimbursement.
14. It clarifies language relating to the computation of the employment tax increment financing reimbursement and corrects a conflict created by Public Law 2009, chapters 434 and 461, which affected the same provision of law.

LD 1540 An Act To Amend the Tax Laws

PUBLIC 625

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
WATSON PERRY J	OTP-AM	H-754 S-538 DIAMOND

This bill makes the following changes to the laws governing taxation.

1. It clarifies the procedure for apportionment of county taxes in the unorganized territory, requires the county commissioners to issue their warrant for county taxes by July 15th and provides that the county must bear the cost of a supplemental assessment if they fail to do so.
2. It provides that a credit or reimbursement allowed or paid that is recoverable by the State Tax Assessor is a tax for purposes of the administrative provisions of the Maine Revised Statutes, Title 36.
3. It imposes interest on credits and reimbursements allowed or paid that are recoverable by the State Tax Assessor.
4. It repeals the requirement that a nonresident purchaser must have been employed or registered to vote in another state in order to qualify for exemption from Maine use tax on an automobile purchased and used in the other state.
5. It provides that an insurance agency may elect to collect and pay the tax on surplus lines premiums on behalf of its employees who are surplus lines producers.
6. It limits the exemption for internal combustion engine fuel sold wholly for exportation from the State to sales by

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a licensed distributor or an exporter.

7. It limits the exemption for special fuel sold only for exportation from the State to sales by a licensed supplier.

Committee Amendment "A" (H-754)

This amendment does the following.

1. It exempts from sales tax any amount charged for the disposal of used tires.
2. It clarifies that the sales tax exemption granted for the sale of prescribed medication does not apply to the sale of marijuana under the Maine Medical Marijuana Act.
3. It provides that small sales of wood pellets and similar wood products intended for home heating are exempt from sales tax.
4. It codifies a state income tax subtraction modification for recovery amounts included in a taxpayer's federal adjusted gross income that were received after the taxpayer claimed an enhanced standard deduction for the amounts. The subtraction modification applies to tax years beginning on or after January 1, 2009.
5. It clarifies that the changes made by Public Law 2009, chapter 470, which changed the State's incentives to provide more effective strategies for attracting visual media productions to the State, applies to visual media production certificates issued by the Department of Economic and Community Development on or after January 1, 2010. For certificates that were issued prior to that date, the intent of this amendment is that those eligible media production companies are governed by the law in effect on the date the certificate was issued with regard to tax credits and reimbursement of wages.

Senate Amendment "B" To Committee Amendment "A" (S-538)

This amendment adds a transfer of \$692,000 from the short-term emergency contingency account to increase the budgeted ending balance in the General Fund.

Enacted Law Summary

Public Law 2009, chapter 625 makes the following changes to the laws governing taxation.

1. It clarifies the procedure for apportionment of county taxes in the unorganized territory, requires the county commissioners to issue their warrant for county taxes by July 15th and provides that the county must bear the cost of a supplemental assessment if they fail to do so.
2. It provides that a credit or reimbursement allowed or paid that is recoverable by the State Tax Assessor is a tax for purposes of the administrative provisions of the Maine Revised Statutes, Title 36.
3. It imposes interest on credits and reimbursements allowed or paid that are recoverable by the State Tax Assessor.
4. It repeals the requirement that a nonresident purchaser must have been employed or registered to vote in another state in order to qualify for exemption from Maine use tax on an automobile purchased and used in the other state.
5. It provides that an insurance agency may elect to collect and pay the tax on surplus lines premiums on behalf of its employees who are surplus lines producers.
6. It limits the exemption for internal combustion engine fuel sold wholly for exportation from the State to sales by a licensed distributor or an exporter.
7. It limits the exemption for special fuel sold only for exportation from the State to sales by a licensed supplier.

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8. It exempts from sales tax any amount charged for the disposal of used tires.
9. It clarifies that the sales tax exemption granted for the sale of prescribed medication does not apply to the sale of marijuana under the Maine Medical Marijuana Act.
10. It provides that small sales of wood pellets and similar wood products intended for home heating are exempt from sales tax.
11. It codifies a state income tax subtraction modification for recovery amounts included in a taxpayer's federal adjusted gross income that were received after the taxpayer claimed an enhanced standard deduction for the amounts. The subtraction modification applies to tax years beginning on or after January 1, 2009.
12. It clarifies that the changes made by Public Law 2009, chapter 470, which changed the State's incentives to provide more effective strategies for attracting visual media productions to the State, applies to visual media production certificates issued by the Department of Economic and Community Development on or after January 1, 2010. Certificates that were issued prior to that date are governed by the law in effect on the date the certificate was issued for both tax credits and reimbursement of wages.
13. It adds a transfer of \$692,000 from the short-term emergency contingency account to increase the budgeted ending balance in the General Fund.

LD 1634 An Act To Increase Financial Assets of Maine Citizens by Allowing Split Tax Refunds

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
FLEMINGS CRAVEN	ONTP	

This bill requires the State Tax Assessor to deposit a state income tax refund into up to three accounts at one or more financial institutions upon request of the person entitled to the refund.

LD 1635 An Act To Avoid Unnecessary Removal of Land from the Maine Tree Growth Tax Law Program

PUBLIC 577

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
WATSON DAMON	OTP-AM	H-751

This bill provides a grace period that imposes a temporary suspension from taxation under the Maine Tree Growth Tax Law for landowners who fail to file the required statements every 10 years but are otherwise in compliance with the law. Current law requires the tax assessor to withdraw the land from taxation under the program and impose prescribed penalties after notifying the landowner and providing a period of 60 days for the landowner to respond to that notice. This bill provides that the parcel for taxation under the Maine Tree Growth Tax Law is suspended from the program for one year after the original due date of the required statements and that the parcel is taxed as if it were not eligible for taxation under the program but without applying the penalty provision. The bill allows the land to be returned to classification under the Maine Tree Growth Tax Law if the landowner provides the required statements before the end of the one-year suspension period. It requires that the penalty be assessed as if the parcel

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were withdrawn on the original due date of the required statements if the landowner fails to file the required statements and the land is no longer classified under the Maine Tree Growth Tax Law. The bill requires that if, during the suspension period, the parcel becomes ineligible for taxation under the Maine Tree Growth Tax Law for reasons other than failure to file the required statements, the parcel must be immediately withdrawn and a penalty assessed as if the suspension period had not applied.

Committee Amendment "A" (H-751)

This amendment replaces the bill and creates a process requiring assessors to notify landowners of the deadline for submission of certain information associated with land classified under the Maine Tree Growth Tax Law. The amendment also provides relief from withdrawal and penalty to landowners in the unorganized territory that had land withdrawn between September 20, 2007 and July 1, 2010, if the landowner demonstrates compliance with all tree growth classification requirements before April 1, 2011. The amendment removes the emergency preamble and clause, and adds a mandate preamble.

Enacted Law Summary

Public Law 2009, chapter 577 creates a process requiring assessors to notify landowners of the deadline for submission of certain information associated with land classified under the Maine Tree Growth Tax Law. The law also provides relief from withdrawal and penalty to landowners in the unorganized territory that had land withdrawn between September 20, 2007 and July 1, 2010, if the landowner demonstrates compliance with all tree growth classification requirements before April 1, 2011.

LD 1636 An Act To Encourage Extended Stays in Maine Waters

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CUSHING RECTOR	ONTP	

Under current law, watercraft that are not within the State for more than 75 days during the year are exempt from excise tax. This bill extends that time period from 75 to 90 days.

LD 1637 An Act To Change the Requirements for the Sales Tax Exemption for Snowmobile Trail Grooming Equipment

PUBLIC 491

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
WATSON BLISS	OTP-AM	H-623

This bill removes the requirement that a snowmobile club be a nonprofit organization, which is defined in Title 36 as an organization exempt from taxation under Section 501 (c) of the United State Internal Revenue Code, in order to be eligible for the sales tax exemption for snowmobile trail grooming equipment.

Committee Amendment "A" (H-623)

The amendment replaces the bill. Current law requires that a snowmobile club must be a nonprofit corporation, which is defined in Title 36 as an organization exempt from taxation under Section 501(c) of the United State Internal Revenue Code, in order to receive the sales tax exemption for snowmobile trail grooming equipment. This amendment requires that a snowmobile club must be a nonprofit corporation incorporated under the Maine Revised

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Statutes, Title 13-B in order to receive the sales tax exemption for snowmobile trail grooming equipment.

Enacted Law Summary

Public Law 2009, chapter 491 requires that a snowmobile club must be a nonprofit corporation incorporated under the Maine Revised Statutes, Title 13-B in order to receive the sales tax exemption for snowmobile trail grooming equipment.

LD 1666 An Act To Improve the Seed Capital Investment Tax Credit Program

**DIED ON
ADJOURNMENT**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
MITCHELL E	OTP-AM	S-404

This bill changes the seed capital investment tax credit program by increasing the existing credit from 40% of an eligible investment to 60% and applying it uniformly across the State rather than basing it on unemployment rates. The bill eliminates the up-front tax credit for investors in certain venture capital funds and makes changes to the conditions and restrictions related to business ownership by investors in private venture capital funds. The bill retains the current amount of \$30,000,000 as the aggregate amount of credits that the Finance Authority of Maine may issue through the end of calendar year 2011 and then increases the amount to \$50,000,000 starting in 2012. It allows investors entitled to the credit that are part of a partnership, corporation or similar entity to allocate the credit using an alternate allocation method rather than allocating the credit in direct proportion to their respective interests in those partnerships, corporations or similar entities. It adds the partners, members or equity owners of certain nonprofit, civic and charitable organizations to the list of those entitled to the credit and states that they must be treated as taxpayers for the purposes of this refundable credit. The bill provides an exception to the provision that specifies that 25% of the tax credit must be taken in the year the investment is made for certain time periods and provides a schedule that specifies what percentage must be taken in each taxable year. The bill also makes the tax credit refundable to provide an incentive for investment in Maine businesses.

Committee Amendment "A" (S-404)

This amendment replaces the bill. The amendment, like the bill, changes the Maine Seed Capital Tax Credit Program by increasing the existing credit from 40% of an eligible investment to 60% and applying it uniformly across the State rather than basing it on unemployment rates. The amendment eliminates the up-front tax credit for investors in certain venture capital funds and authorizes a refundable tax credit of 50% for investments in eligible businesses by venture capital funds. Any income recognized on a taxpayer's federal tax return from the refundable tax credit would be subtracted from federal adjusted gross income for state income tax purposes. The amendment retains the current amount of \$30,000,000 as the aggregate amount of credits that the Finance Authority of Maine may issue. It requires the Finance Authority of Maine to report annually to the Joint Standing Committee on Taxation on activity in the program in the prior year.

**LD 1674 An Act To Amend the Law Governing Sales Tax Exemptions for
Certain Nonprofit Youth Organizations**

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
SHERMAN	ONTP	

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Current law provides a sales tax exemption for nonprofit youth organizations whose primary purpose is to provide athletic instruction in a nonresidential setting. This bill expands application of the sales tax exemption to nonprofit youth organizations whose primary purpose is to provide artistic instruction in a nonresidential setting.

LD 1694 *Resolve, To Increase Transparency and Accountability and Assess the Impact of Tax Expenditure Programs*

RESOLVE 199

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CAIN CRAVEN	OTP	S-474 PERRY J

This resolve directs the Commissioner of Administrative and Financial Services to convene a working group to define the purpose of certain tax expenditure programs, design a method to collect data that measure the economic impact of tax expenditure programs and recommend a reporting and review schedule of such programs.

Senate Amendment "A" (S-474)

This amendment strikes the language that gives the joint standing committee of the Legislature having jurisdiction over taxation matters the authority to report out legislation to the First Regular Session of the 125th Legislature.

Enacted Law Summary

Resolve 2009, chapter 199 directs the Commissioner of Administrative and Financial Services to convene a working group to define the purpose of certain tax expenditure programs, design a method to collect data that measure the economic impact of tax expenditure programs and recommend a reporting and review schedule of such programs. It requires the Commissioner to submit a report containing the working group's findings and recommendations to the joint standing committees of the Legislature having jurisdiction over taxation matters, appropriations and financial affairs, and business, research and economic development matters.

LD 1721 *An Act To Provide a Sales Tax Exemption for Commemorative Items Honoring Veterans*

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CAREY SULLIVAN	ONTP	

This bill provides a state sales tax exemption for commemorative items honoring veterans serving in different conflicts sold by the Department of Defense, Veterans and Emergency Management, Bureau of Maine Veterans' Services.

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LD 1755 Resolve, To Review Sales of Dairy Products

RESOLVE 192

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
	OTP-AM	H-716 S-468 PERRY J

This resolve directs the Commissioner of Agriculture, Food and Rural Resources to convene a working group to examine the feasibility of increasing revenue to the State by extending the handling fee or initiating a sales tax on dairy products other than fluid milk. The commissioner is directed to report to the joint standing committee of the Legislature having jurisdiction over agricultural matters by January 15, 2011. The committee is authorized to submit a bill to the First Regular Session of the 125th Legislature.

Committee Amendment "A" (H-716)

This amendment provides that the Commissioner of Agriculture, Food and Rural Resources must conduct the study within existing resources, requires the results of the study also to be submitted to the joint standing committee of the Legislature having jurisdiction over taxation matters and authorizes that committee to submit a bill to the First Regular Session of the 125th Legislature.

Senate Amendment "A" To Committee Amendment "A" (S-468)

This amendment strikes the language from Committee Amendment "A" that added the joint standing committee of the Legislature having jurisdiction over taxation matters as one of the committees that may submit a bill to the First Regular Session of the 125th Legislature. The amendment also removes from the resolve the authorization of the joint standing committee of the Legislature having jurisdiction over agriculture matters to submit a bill to the First Regular Session of the 125th Legislature.

Enacted Law Summary

Resolve 2009, chapter 192 directs the Commissioner of Agriculture, Food and Rural Resources to, within existing resources, convene a working group to examine the feasibility of increasing revenue to the State by extending the handling fee or initiating a sales tax on dairy products other than fluid milk. The commissioner is directed to report to the joint standing committees of the Legislature having jurisdiction over agricultural matters and taxation matters by January 15, 2011.

LD 1785 An Act To Bolster Maine's Social Safety Net through Voluntary Sales Tax Contributions

ONTP

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
HAYES	ONTP	

This bill directs the State Tax Assessor to create a process for voluntary payments of a sales tax surcharge for persons who make purchases that are subject to the sales and use tax. A person choosing to make voluntary payments may do so through electronic payments from that person's financial institution to the Voluntary Sales Tax Safety Net Fund, which is established in this bill, or by other means that may be established by the State Tax Assessor, who administers payments to the fund. Payments to the fund are not subject to transfers to the Local

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Government Fund for state-municipal revenue sharing. Revenues in the fund are distributed proportionately to various safety net programs to alleviate the burden of future budget reductions required as a result of a decline in General Fund revenue.

LD 1807 An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2010-11 and To Make Certain Changes in the Laws Governing Tax Increment Financing Payments in the Unorganized Territories

**PUBLIC 619
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
	OTP-AM	H-758 H-771 HAYES

This bill establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.

Committee Amendment "A" (H-758)

This amendment corrects a mathematical error. In addition, the amendment removes the date that limited tax increment financing payments in the unorganized territories to tax increment financing districts approved by the Commissioner of Economic and Community Development prior to July 1, 2008.

House Amendment "A" (H-771)

This amendment is being presented on behalf of the Committee on Bills in the Second Reading to correct mathematical errors.

Enacted Law Summary

Public Law 2009, chapter 619 establishes municipal cost components for state and county services provided to the unorganized territory that would be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory. It also removes the date that limited tax increment financing payments in the unorganized territories to those approved prior to July 1, 2008.

Public Law 2009, chapter 619 was enacted as an emergency measure effective April 8, 2010.

LD 1812 Resolve, Regarding Legislative Review of Chapter 37: Voluntary Municipal Farm Support Program, a Major Substantive Rule of the Department of Agriculture, Food and Rural Resources

**RESOLVE 187
EMERGENCY**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
	OTP	

This resolve provides for legislative review of Chapter 37: Voluntary Municipal Farm Support Program, a major substantive rule of the Department of Agriculture, Food and Rural Resources.

Enacted Law Summary

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Resolve 2009, chapter 187 provides for adoption of Chapter 37: Voluntary Municipal Farm Support Program, a major substantive rule of the Department of Agriculture, Food and Rural Resource.

Resolve 2009, chapter 187 was finally passed as an emergency measure effective March 31, 2010.

LD 1823 Resolve, To Review and Update the Telecommunications Taxation Laws

RESOLVE 202

Sponsor(s)

Committee Report

Amendments Adopted

S-484 PERRY J

This resolve requires the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a working group that includes representatives of municipalities and the telecommunications industry. It requires the working group to review alternatives for updating the telecommunications taxation laws, including a gross receipts tax and a sales tax. It requires the Department of Administrative and Financial Services, Bureau of Revenue Services to report to the joint standing committee of the Legislature having jurisdiction over taxation matters the findings and recommendations of the working group, including any necessary implementing legislation. The resolve authorizes the joint standing committee of the Legislature having jurisdiction over taxation matters to submit a bill to the First Regular Session of the 125th Legislature related to the report.

Senate Amendment "A" (S-484)

This amendment removes the authorization of the joint standing committee of the Legislature having jurisdiction over taxation matters to submit a bill.

Enacted Law Summary

Resolve 2009, chapter 202 requires the Department of Administrative and Financial Services, Bureau of Revenue Services to convene a working group that includes representatives of municipalities and the telecommunications industry. It requires the working group to review alternatives for updating the telecommunications taxation laws, including a gross receipts tax and a sales tax. It requires the Department of Administrative and Financial Services, Bureau of Revenue Services to report the findings and recommendations of the working group, including any necessary implementing legislation to the joint standing committee of the Legislature having jurisdiction over taxation matters.

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SUBJECT INDEX

Administration of Tax Laws

Enacted

LD 1500	An Act To Conform the Maine Tax Laws for 2009 to the United States Internal Revenue Code	PUBLIC 596 EMERGENCY
LD 1539	An Act Concerning Technical Changes to the Tax Laws	PUBLIC 496
LD 1540	An Act To Amend the Tax Laws	PUBLIC 625

Income Tax - General

Not Enacted

LD 1279	An Act To Reduce Income Tax to 4.5% and Remove Low-income Families from Taxation	ACCEPTED ONTP REPORT
LD 1634	An Act To Increase Financial Assets of Maine Citizens by Allowing Split Tax Refunds	ONTP

Miscellaneous Taxes

Enacted

LD 1823	Resolve, To Review and Update the Telecommunications Taxation Laws	RESOLVE 202
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Not Enacted

LD 195	An Act To Base the Excise Tax on Vehicles on a Percentage of the Manufacturer's Suggested Retail Price	ACCEPTED ONTP REPORT
LD 588	An Act To Amend the Excise Tax on Motor Vehicles To Reflect Depreciation	ONTP
LD 662	An Act To Phase Out the Distribution of the Disproportionate Tax Burden Fund under the State-municipal Revenue Sharing Program over a 5-year Period	ONTP
LD 993	An Act To Implement the Recommendations of the Commission To Study the Protection of Farms and Farmland Pertaining to Taxation	ONTP
LD 1636	An Act To Encourage Extended Stays in Maine Waters	ONTP

Property Tax - Current Use

Enacted

LD 1635 **An Act To Avoid Unnecessary Removal of Land from the Maine Tree Growth Tax Law Program** **PUBLIC 577**

Property Tax - Exemptions

Enacted

LD 71 **Resolve, To Create a Working Group To Review the Property Tax Exemption for Veterans** **RESOLVE 181**

Property Tax - General

Enacted

LD 839 **An Act To Authorize an Alternative Calculation of the Property Growth Factor for Municipalities with Exempt Personal Property** **PUBLIC 545**

LD 1533 **Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory** **RESOLVE 150**

LD 1807 **An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2010-11 and To Make Certain Changes in the Laws Governing Tax Increment Financing Payments in the Unorganized Territories** **PUBLIC 619
EMERGENCY**

Property Tax Relief Programs

Enacted

LD 1121 **An Act To Protect Elderly Residents from Losing Their Homes Due to Taxes or Foreclosure** **PUBLIC 489**

LD 1514 **Resolve, To Promote Efficiency and To Streamline Access to the Circuitbreaker Program Application Process** **RESOLVE 189**

LD 1812 **Resolve, Regarding Legislative Review of Chapter 37: Voluntary Municipal Farm Support Program, a Major Substantive Rule of the Department of Agriculture, Food and Rural Resources** **RESOLVE 187
EMERGENCY**

Not Enacted

LD 1273 **An Act To Simplify the Application for Benefits under the Circuitbreaker Program** **ONTP**

Sales Tax

Enacted

LD 659 **An Act To Reduce the Sales Tax on Certain Watercraft** **PUBLIC 620**

LD 1637 **An Act To Change the Requirements for the Sales Tax Exemption for Snowmobile Trail Grooming Equipment** PUBLIC 491

LD 1755 **Resolve, To Review Sales of Dairy Products** RESOLVE 192

Not Enacted

LD 788 **An Act To Aid Municipalities and the Unorganized Territory in the Reduction of Property Taxes** ACCEPTED ONTP REPORT

LD 1253 **An Act To Establish a Local Option Sales Tax** ONTP

LD 1335 **An Act To Exempt from the Sales Tax Meals Provided at Retirement Facilities** ACCEPTED ONTP REPORT

LD 1674 **An Act To Amend the Law Governing Sales Tax Exemptions for Certain Nonprofit Youth Organizations** ONTP

LD 1721 **An Act To Provide a Sales Tax Exemption for Commemorative Items Honoring Veterans** ONTP

LD 1785 **An Act To Bolster Maine's Social Safety Net through Voluntary Sales Tax Contributions** ONTP

Tax Credits and Incentives

Enacted

LD 1449 **An Act To Expand Tax Incentives for Visual Media Productions** PUBLIC 470

LD 1694 **Resolve, To Increase Transparency and Accountability and Assess the Impact of Tax Expenditure Programs** RESOLVE 199

Not Enacted

LD 1666 **An Act To Improve the Seed Capital Investment Tax Credit Program** DIED ON ADJOURNMENT

Tax Increment Financing

Not Enacted

LD 931 **An Act To Expand the Economic Development Benefit of Tax Increment Financing in Counties That Include Unorganized Territories** ACCEPTED ONTP REPORT

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