

Shaded LDs have been voted on by the Committee

WS 4/29/21

TAXATION COMMITTEE

jsj 4/28/2021 4:13 PM

130th LEGISLATURE

1st REG SESSION

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
								FY22	FY23
1118	910	4/15		Lawrence	An Act To Promote Reliable Rural High-speed Internet	<p>This bill provides an <u>income tax credit</u> for:</p> <ol style="list-style-type: none"> <u>high-speed Internet</u> service providers who engage in a <u>project approved by the Commissioner of ECD</u> that <u>provides high-speed Internet service</u> <u>where the average number of potential customers per mile does not exceed 20</u> and the <u>cost to the customers does not exceed the CPI cost for high-speed Internet service in a metropolitan area.</u> <p>Applies to TYs beginning on or after 1/1/22.</p> <p><u>Proposed amendment provided at PH by Comcast.</u></p>			
1251	1373	4/15		Arata	An Act To Encourage Charitable Giving	<p>This bill allows individuals, beginning with 2021 tax years, to claim itemized charitable income tax deductions that exceed the State's limit on itemized deductions.</p> <p><u>CURRENT LAW:</u> Limit on total itemized deductions (excluding medical and dental expenses) is \$28,350.</p>		Preliminary MRS fiscal info Admin costs: \$11,000 Revenue impact: not provided	

¹ . Numbers may represent preliminary estimates and are subject to change. For more detail, please see fiscal note documents in LD file.

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
								FY22	FY23
1257	752	4/15		Lookner	An Act To Encourage Inclusionary Zoning in Municipalities by Increasing Revenue Sharing	<p>This bill creates an additional level of state-municipal revenue sharing to provide additional resources to municipalities with inclusionary zoning to increase the availability of affordable housing.</p> <p>The bill requires the <u>transfer from the General Fund to the Inclusionary Zoning Fund of 0.25% of the revenue sharing base (IT, ST, portion of SPT).</u></p> <p>Amounts received by the Inclusionary Zoning Fund are distributed to municipalities with "inclusionary zoning" in <u>proportion to relative population of the municipalities.</u></p> <p>RELATED BILL: <u>LD 609 in L&H Committee</u> creates a "Commission To Increase Housing Opportunities in Maine by Studying Zoning, and Land Use Restrictions." LD 609 was voted unanimously OTPA (FNO) by the L&H committee. LD 609 is here: http://www.mainelegislature.org/legis/bills/getPDF.asp?paper=HP0445&item=1&snum=130 Fiscal note is cost of study \$2,250 to Legislative Council study budget <u>LD 609 Passed to be engrossed in both bodies 4/28/21</u></p>			
1261	1614	4/15		Hepler	An Act To Improve Camping Opportunities in Maine by Exempting Certain Campground Rental Fees from the Sales and Use Tax	<p>This bill <u>repeals the definitions of "tourist camp" and "trailer camp" and replaces those terms with the term "campground" in the sales and use tax law.</u></p> <p>This bill <u>exempts from sales and use tax rental fees charged to a person who resides for 28 days or longer at one campground.</u></p> <p>This bill <u>also exempts from the sales and use tax the rental of a site at a campground regardless of the number of days of residence as long as nothing else of value is provided by the owner of that campground to the renter.</u></p>			