

<i>LD 1757</i>	<i>Summary</i>
<b>Be it enacted by the People of the State of Maine as follows:</b>	
<b>Income Tax</b>	
<b>Sec. A-1. 36 M.R.S.A. §191, sub-§2, ¶Z</b>	Part A of this bill repeals a provision that authorizes the Department of Administrative and Financial Services, Maine Revenue Services to divulge certain taxpayer information to the Treasurer of State for the purpose of administering the Maine unclaimed or abandoned property law. This information would often include federal tax information, which, under federal restrictions, may not be divulged.
<b>Property Tax</b>	
<b>Sec. B-1. 36 MRSA §310, first ¶</b>	Reduces the mandatory number of assessor certification exams Maine Revenue Services is required to hold from 4 to 2 per year.
<b>Sec. B-2. 36 MRSA §705</b>	Makes technical changes, such as removing obsolete references to state property tax, gender-specific references and other obsolete language.
<b>Sec. B-3. 36 MRSA §751</b>	
<b>Sec. B-4. 36 MRSA §843, sub-§4</b>	Clarifies the amount of tax that must be paid when a taxpayer appeals a denial of abatement.
<b>Sec. B-5. 36 MRSA §891</b>	Makes technical changes, such as removing obsolete references to state property tax, gender-specific references and other obsolete language.
<b>Sec. B-6. 36 MRSA §943, fifth ¶</b>	

<i>LD 1917</i>	<i>Summary</i>
<b>Be it enacted by the People of the State of Maine as follows:</b>	
<b>Insurance Premiums Tax and Income Tax</b>	
<b>Sec A-1. 36 MRS §2519</b>	Specifies that, for tax periods beginning on or after January 1, 2023, premiums on contracts sold by insurance producers through nonadmitted insurers and premiums paid by insureds on self-procured contracts from nonadmitted insurers are subject to tax at the higher of Maine's tax rate and the tax rate of the state of incorporation of the insurance company that is underwriting the policy.
<b>Sec A-2. 36 M.R.S.A. §2531, sub-§2</b>	
<b>Sec. A-3. 36 M.R.S.A. § 5255-B</b>	Increases the withholding rate applicable to certain gambling winnings subject to Maine tax from 5% of the winnings to the highest marginal tax rate applicable to the tax year during which the winnings are paid, plus any other applicable tax under the Maine Revised Statutes, Title 36, Part 8 relating to income taxes.
<b>Sec. A-4. 36 M.R.S.A. § 5255-C</b>	
<b>Sec. A-5. Application</b>	Sets the application dates for this Part.
<b>Property Tax</b>	
<b>Sec. B-1. 36 MRSA §208</b>	Requires municipalities to annually provide information needed by the Department of Administrative and Financial Services, Bureau of Revenue Services to conduct state valuation.  Removes an obsolete reference to state property tax.
<b>Sec. B-2. 36 MRSA §652, sub-§1, ¶A</b>	Sections B-2 and B-4 removes the requirement for benevolent and charitable institutions to be incorporated in Maine to be exempt from taxation
<b>Sec. B-3. 36 MRSA §706-A, sub-§1</b>	Allows assessors to request information from taxpayers regarding property qualifying for an exemption that is subject to full or partial reimbursement by the State.
<b>Sec. B-4. 36 MRSA §1483, sub-§7</b>	Sections B-2 and B-4 removes the requirement for benevolent and charitable institutions to be incorporated in Maine to be exempt from taxation
<b>Sec. B-5. 36 MRSA §6234</b>	Replaces the term "homestead" with the term "permanent residence" in Title 36, section 6234, regarding municipal benefits to veterans, to better align the definition with the benefit to renters allowed under that section.
<b>Sec. B-6. 36 MRSA §6251, sub-§6</b>	Strikes the provision under the deferred collection of homestead property taxes applying the abatement and appeals process under Title 36, chapter 105, subchapter 8 to situations in which the State Tax Assessor disagrees with the municipal valuation of a property subject to deferral

<b>Property Tax - Current Use</b>	
<p><b>Sec. C-1. 36 MRSA §501, sub-§1-A</b></p>	<p>Part C expands the penalty-free reclassification of land taxed under the Maine Tree Growth Tax Law and farm and open space law to include reclassifications into and out of working waterfront land without incurring a penalty. In addition, it clarifies and aligns the penalty provisions for tree growth, farm and open space and working waterfront current use classifications.</p>
<p><b>Sec. C-2. 36 MRSA §578, sub-§1</b></p>	
<p><b>Sec. C-3. 36 MRSA §578, sub-§1, ¶C</b></p>	
<p><b>Sec. C-4. 36 MRSA §581, sub-§1-A</b></p>	
<p><b>Sec. C-5. 36 MRSA §581, sub-§3</b></p>	
<p><b>Sec. C-6. 36 MRSA §581, sub-§4</b></p>	
<p><b>Sec. C-7. 36 MRSA §581, sub-§5</b></p>	
<p><b>Sec. C-8. 36 MRSA §581, sub-§6</b></p>	
<p><b>Sec. C-9. 36 MRSA §581, sub-§7</b></p>	
<p><b>Sec. C-10. 36 MRSA §713-B</b></p>	
<p><b>Sec. C-11. 36 MRSA §1109, sub-§5</b></p>	
<p><b>Sec. C-12. 36 MRSA §1112</b></p>	
<p><b>Sec. C-13. 36 MRSA §1112-C</b></p>	
<p><b>Sec. C-14. 36 MRSA §1113</b></p>	
<p><b>Sec. C-15. 36 MRSA §1115</b></p>	
<p><b>Sec. C-16. 36 MRSA §1121</b></p>	
<p><b>Sec. C-17. 36 MRSA §1138, sub-§7</b></p>	
<b>Sales Tax</b>	
<p><b>Sec. D-1. 23 MRSA §4210-B, sub-§7-A</b></p>	<p>Part D changes the monthly transfer of sales tax revenue to the ATV Recreational Management Fund to a biannual transfer, beginning July 1, 2023, of sales tax revenue from the prior fiscal year and clarifies that the transfer is reduced by the transfer to the Local Government Fund.</p>
<p><b>Sec. D-2. 36 MRSA §1820</b></p>	

**MAINE REVENUE SERVICES**  
**LD 1917, “An Act To Amend the Tax Laws of the State”**  
**Proposed Committee Amendment**  
**February 1, 2022**

**Amend the bill as follows:**

**Replace line 13 of Page 1 with the following:**

insurance company incorporated by in another country is deemed to be incorporated by in  
the

**On line 25 of Page 1, immediately following “insurer is incorporated.”, insert the following sentence:**

For purposes of this section, an insurance company incorporated in another country is deemed to be incorporated in the state, district or possession of the United States where it has elected to make its deposit and establish its principal agency in the United States.

**SUMMARY**

This amendment makes technical corrections to the treatment of insurance companies incorporated in another country and maintains the current law treatment of deeming said companies to be incorporated in the United States in certain circumstances.