

shaded bills have been voted by  
Committee

5/19/15

**STATUS OF BILLS REFERRED TO THE JOINT STANDING COMMITTEE ON TAXATION**

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LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT <sup>1</sup>	
								FY16	FY17
11	76	2/9	2/11	Short	An Act To Exempt the Sale of the United States Flag from the Sales Tax	Exempts United States flag from sales tax as long as the flag is made entirely of cloth or similar material, except for grommets or noncloth fasteners used in displaying the flag.  LD 979 (with same language) was placed on Special Appropriations Table in the 126 <sup>th</sup> Legislature, carried over by AFA and reported ONTP in the 2d Reg Session  CORRECTED Estimated fiscal impact for current biennium was: full year FY 16 \$130,918 FY 17 \$136,809	OTPA		
13	220	2/9	2/11	Gratwick	An Act To Provide an Exemption from Sales Tax and Service Provider Tax to Nonprofit Collaboratives of Libraries	Provides exemption from sales tax and service provider tax for certain nonprofit library collaboratives.  NOTE: Effective date is a drafting error (mine). Should be 10/1/15.  Expect little to no fiscal impact due to purchases currently being made by tax exempt entities.	OTPA		
26	622	2/25	3/2	Alley	An Act To Simplify the Process for Fuel Tax Rebates (EMERGENCY)	Current law permits individuals who request a fuel tax refund for off-road use of fuel to make the request at any time for the previous 12 months. Many people file at the same time as they file their income tax return but miss a few months of fuel tax refund due to the 12-month limit.  This bill permits taxpayers requesting a fuel tax refund for off-road use to be able to receive a	ONTP		

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

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						refund for purchases made during the previous <u>16 months</u> in order to permit persons who file at the same time as their income tax return to apply for the entire previous calendar year.  <u>Emergency bill.</u> Takes effect when approved  <u>See also LD 238.</u>			
27	202	4/13	4/21	Espling	An Act To Exempt Persons 67 Years of Age and Older from the State Income Tax	Exempts from the state income tax income of residents who are 67 years of age or older unless the income is received jointly with a person who has not reached 67 years of age.  Needs application date.	ONTP	Admin. costs: \$22,000  Rev estimated \$140mil	
29	420	2/9	2/11	Goode	An Act To Establish a Local Option Real Estate Transfer Tax	Allows a municipality, by referendum, to establish a local option real estate transfer tax of up to 1% on the transfer of real property that is subject to the state real estate transfer tax,  <u>Current law:</u> State RETT is 0.44 with buyer and seller each liable for 50%. counties retain 10% of revenue. State revenue is shared by the General Fund, the Housing Opportunity for Maine Fund and other purposes designated by the Legislature.  <u>Sponsor (Libby) provided proposed committee amendment.</u> <ol style="list-style-type: none"> <li>1. Tax must be 0.5% or 1%</li> <li>2. County retains 10% of revenue</li> <li>3. County prepares form</li> <li>4. Local tax takes effect on January 1</li> <li>5. Tax is paid 50% by buyer and 50% by seller</li> </ol>	ONTP		
30	670	3/9	4/7 4/22	Pierce	An Act To Exempt Fuel Used by Commercial Farmers from Sales Tax	Provides a sales and use tax refund or exemption for fuel used in commercial agricultural production similar to the refund or exemption used in commercial fishing vessels.  See also LDs 290 and 432.  Tabled 4/7 for fiscal impact info.	ONTP	(\$5,783,600)	(\$7,638,000)

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48	187	2/11	2/25	Verow	An Act To Reduce Registration Fees and Excise Taxes for For-hire Vehicles with Adaptive Equipment Enabling Access by Persons with Disabilities	<p>1. Provides motor vehicle excise tax exemption for adaptive equipment installed on a motor vehicle owned by a carrier engaged in furnishing passenger service for hire. I</p> <p>2. Reduces by half the motor vehicle registration fee of a passenger vehicle used for hire that is equipped with adaptive equipment to make that vehicle operable or accessible by a person with a disability.</p> <p>Current law fee for passenger vehicle for hire is \$70. Bill reduces fee to \$35 (same as passenger vehicle not for hire.)</p> <p>A "passenger vehicle for hire" includes taxis, limousines and similar vehicles that provide transportation to the public for compensation.</p>	OTP	NFI	NFI
49	186	2/11	4/8 4/22	Verow	An Act To Exempt from Excise Tax Certain Vehicles Used by Persons with a Disability	<p>Provides a <u>motor vehicle excise tax</u> exemption for motor vehicles owned and designed for use by a person with a disability.</p> <p>Current law provides exemptions from the <u>sales tax</u> and <u>motor vehicle excise tax</u> for adaptive <u>equipment</u> installed on a vehicle to make it operable by or accessible to a disabled person</p> <p>WS 2/25 ONTP motion was tabled for subcommittee to work on options (Libby, Tepler)</p> <p>Tabled 4/8</p>	carry over	<p>MVET No state fiscal impact unknown municipal impact</p>	<p>MVET No state fiscal impact unknown municipal impact</p>
64	196	2/18	2/25	Verow	An Act To Reduce the Time within Which a Challenge to a Tax Lien Foreclosure May be Filed	Reduces from 5 years to 3 years following foreclosure the length of time in which a challenge to a governmental taking of real estate for nonpayment of taxes may be filed.	OTP	NFI	NFI

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						PL 2013, c. 521, enacted in 2014 reduced the previous lime limit from 15 years to 5 years.			
76	407	4/13	4/21 5/13 5/19	Libby	An Act To Amend the Property Tax Fairness Credit	<p>Amends the property tax fairness credit by:</p> <ol style="list-style-type: none"> <li>1. increasing the maximum credit from \$600 to \$900 for an eligible person under 65 years of age and from \$900 to \$1,200 for an eligible person 65 years of age and older.</li> </ol> <p>Sponsor proposed amendment to change the threshold for calculating eligibility for the credit from the amount of the benefit base exceeding 10 % of income to the amount exceeding 4% of income and increasing the % of rent constituting property taxes from 15% to 20%</p> <p>See LD 1095 See related chart</p> <p>5/13 Tabled with motion pending to:</p> <ol style="list-style-type: none"> <li>1. change the % of income paid in property tax threshold from 6% to 5% and</li> <li>2. Increase portion of rent constituting property tax from 15% to 20%</li> </ol>	OTPA/ ONTP		
79	399	2/11	2/25	Diamond	An Act to Provide a Sales Tax Trade-in Credit for Core Parts	<p>Provides a sales tax trade-in credit for core parts. A core part is a component that, when replaced, is returned to the manufacturer to be rebuilt and used again.</p> <p>LD 415 in the 125<sup>th</sup> Legislature with identical language had estimated fiscal impact of:  FY 2011-12 \$6,056,250  FY 2012-13 \$8,075,000</p>	ONTP	GF (\$3,741,675)	GF (\$5,038,789)  FY 18 (\$5,129,487) FY 19 (\$5,324,407)
94	152	4/15	4/27 5/19	Sirocki	An Act To Base the Excise Tax Imposed on the Purchase of a Motor Vehicle on the Price Paid	<p>Current law: MVET is in lieu of property tax. MVET is based on "maker's list price," except for large commercial trucks, truck tractors, special mobile equipment or buses for which the base is "purchase price." The tax accounts for</p>	ONTP/ OTPA		(\$10,451,167)  estimated cost to reimburse municipalities as provided in the bill

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						<p>depreciation by reducing the mill rate each year  Year 1 24 mills  Year 2 17.5 mills  Year 3 13.5 mills  Year 4 10 mills  Year 5 6.5 mills  Year 6+ 4 mills</p> <p><u>This bill</u> requires the general motor vehicle excise tax to be based on the purchase price of the motor vehicle or camper trailer rather than the "maker's list price. The purchase price would be based on the initial bill of sale or state sales tax document. For used motor vehicles and camper trailers, if the initial bill of sale or state sales tax document is not available, the excise tax would be based on the maker's list price.</p> <p>Requires the state to reimburse municipalities for the difference in excise tax collected on all motor vehicles based on the purchase price in the same manner as current law provides for commercial vehicles currently based on purchase price.</p> <p><u>Sponsor proposed amendment ;</u>  1. Use purchase price in original year of title only  2. Remove requirement that State reimburse municipalities</p> <p><u>4/27 Tabled for sponsor and working group to explore alternatives.</u></p>											
95	265	4/28	5/12 5/19			<p>This bill changes the Maine income tax rate structure by replacing the current 3-bracket rate structure with a <u>6-bracket rate structure from 0% to 10%</u>. The rate brackets are calculated by the State Tax Assessor in 2015 and every 5 years thereafter:</p> <table> <tr> <td></td> <td>Rate</td> </tr> <tr> <td>18% filers</td> <td>0%</td> </tr> <tr> <td>22% files</td> <td>2%</td> </tr> <tr> <td>22% filers</td> <td>4.5%</td> </tr> </table>		Rate	18% filers	0%	22% files	2%	22% filers	4.5%	ONTP/		
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						<p>17% filers 7% 13% filers 8.5% 8% filers 10%</p> <p>This bill also <u>repeals the Tax Relief Fund for Maine Residents</u> and increases the percentage of excess General Fund revenues transferred to the Maine Budget Stabilization Fund by the amount currently transferred to the tax relief fund.</p> <p>Reconsidered 5/19 to avoid a divided report.</p>			
96	26	4/28	5/12	Stuckey	An Act To Increase the State Earned Income Credit	<p>This bill, beginning in 2015:</p> <ol style="list-style-type: none"> <li>increases the state EITC from 5% to 10% of the federal EITC and</li> <li>provides that the state EITC is fully refundable.</li> </ol> <p>MRS FY 16 estimated cost of current 5% nonrefundable credit is \$902,000</p>	OTPA	Admin costs: \$121,841	Admin costs: \$146,617
116	270	4/15	4/27	Cyrway	An Act To Expand the Use of Tax Increment Financing Revenue	<p>This bill allows a municipality or plantation that forms a tax increment financing district to use the revenue generated by that district to pay for the costs of vital public services, as long as</p> <ol style="list-style-type: none"> <li>the costs of the services do not exceed 50% of the tax increment revenue and</li> <li>the costs are not paid for more than 2 fiscal years during the life of the tax increment financing district and its development program.</li> </ol> <p>Vital public services are fire and rescue, law enforcement and waste disposal services and local road improvements.</p>	ONTP		
118	787	2/11	2/25	McCormick	An Act to Authorize Municipalities To Refund Amounts collected in Excess of Tax Liens (EMERGENCY BILL)	<p>Under current law, if a municipality forecloses on a parcel of real estate for failure to pay taxes, the municipality is under no obligation to return any funds that exceed the amount owed in taxes after the sale of the property.</p> <p>This bill authorizes a municipality that forecloses on residential real estate to return the excess funds, after subtracting the tax lien, interest, fees</p>	OTPA		

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						for recording the lien, costs of mailing notice, court costs, taxes that would have been assessed while the property was held by the municipality and any other expenses incurred in disposing of the real estate.  EMERGENCY BILL: Effective when approved.			
120	703	2/11	2/25 4/7	Brakey	An Act To Provide a Tax Credit to Maine Residents for Turnpike Tolls	This bill provides a refundable income tax credit to Maine residents for tolls paid to the Maine Turnpike Authority.  Needs an application date.  MRS raises administrative concerns  Reconsidered 4/7 and different amendment adopted.	OTPA	MRS Admin costs: GF \$112,566	MRS Admin costs: GF \$137,342
168	1622	3/9	4/7 4/22	Martin	An Act Relating to the Sales Tax Exemption on Depreciable Equipment Used in Commercial Wood Harvesting	This bill provides that the sales tax exemption or refund for depreciable equipment used in commercial wood harvesting applies only when the harvesting is performed by residents of the United States or by business entities with headquarters in the United States  Tabled 4/7 for fiscal impact info.	ONTP		
169	11	3/9	4/8	Kornfield	An Act To Amend the Laws Governing Groundwater Rights	This bill creates an excise tax: 1. 1¢ per gallon on the extraction of groundwater or surface water from springs or other underground sources in this State 2. By a bottled water operator that extracted more than 1,000,000 gallons in the previous calendar year and who packages the water for sale in containers of 5 gallons or less.  The revenue from the tax is applied: 1. 25% to watershed and water quality protection, 2. 50% to essential programs and services for kindergarten to grade 12 and	ONTP		

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						<p>3. 25% to the municipality where the water was extracted.</p> <p>Bill has technical issues.</p> <p>Sponsor requested amendment to provide that portion of revenue going to education should include pre-K</p>			
170	173	2/18	2/25	Nadeau	An Act To Remove the 180-day Active Duty Requirement for the Property Tax Exemption for Vietnam Veterans	<p>Current law provides a property tax exemption to a veteran of the Vietnam War as long as the veteran served on active duty for at least 180 days during the period between February 27, 1961 and May 8, 1975.</p> <p>This bill repeals the 180 day requirement.</p> <p><u>Legislative history.</u> The 180 day requirement was part of the original extension of the exemption to Vietnam veterans. There is no legislative history showing rationale.</p>	OTPA		
183	382	4/29	4/29	Picchiotti	An Act To Decrease Property Taxes by Increasing the Sales Tax	<p>This bill increases the amount exempt from property tax for homesteads from \$10,000 to \$20,000 and requires that municipalities be reimbursed for 100% of the taxes lost due to the increase. The bill also increases from 5% to 6% the sales tax on tangible personal property and taxable services and products transferred electronically with a value of \$5,000 or less.</p>	ONTP		
191	1085	2/18	2/25	Saviello	An Act To Require the Transfer of a Forest Management and Harvest Plan upon the Transfer of Land in the Tree Growth Tax Program	<p>Current law requires that when land taxed under the TGTL is transferred, the new owner must, within one year of the transfer, file a statement with the assessor that a new management and harvest plan has been prepared or the new owner is following the plan prepared for the previous owner. The new landowner may not harvest trees on the land until a statement has been filed.</p> <p>This bill provides that, if a new landowner does not file a statement that a new plan has been prepared, the landowner must continue to manage</p>	ONTP		



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						<p>the land in accordance with the plan prepared for the previous landowner or the land is considered to have been withdrawn from the program.</p> <p>Sponsor indicates that intent is to require the seller to provide a copy of the plan to the buyer or inform the buyer of the existence of the plan..</p>			
208	967	3/4	3/31	Gerzofsky	An Act to Provide Funding for Maintaining Cemeteries within the Maine Veterans' Memorial Cemetery System	<p>Requires that the sales tax collected from the sale of United States flags be deposited into the Maine Veterans' Memorial Cemetery System Care Fund for the purpose of maintaining the cemeteries in the Maine Veterans' Memorial Cemetery System.</p> <p>LD 11 (voted OTPA by the Committee) exempts the United States flag from sales tax. Full year loss of revenue was approximately \$130,000.</p> <p>"United States flag" should be defined.</p> <p>Needs effective date.</p>	ONTP		
226	1527	3/4	3/31	Chapman	An Act to Promote Efficiency in Food Pantry Operation	<p>This bill provides a sales tax exemption for sales of used goods by a nonprofit organization when the profits from those sales are used by that nonprofit organization to purchase food and provide that food to the indigent at no cost.</p> <p>Needs effective date.</p>	ONTP	(17,813)	(\$24,700)
238	1486	2/25	3/2	Farrin	An Act To Extend the Period of Time for Persons Who Purchase Special Fuel and Gasoline for Off-highway Use to Apply for the Special Fuel and Gasoline Tax Refunds	<p>Current law permits individuals who request a fuel tax refund for off-road use of fuel to make the request at any time for the previous 12 months. Many people file at the same time as they file their income tax return but miss a few months of fuel tax refund due to the 12-month limit.</p> <p>This bill permits taxpayers requesting a fuel tax refund for off-road use to be able to receive a refund for purchases made during the previous <u>18 months</u></p>	OTPA		

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						See also LD 26.			
278	770	3/4	3/31	Rykerson	An Act To Encourage the Use of Fuel-efficient Vehicles	Provides a sales tax exemption for passenger automobiles and light trucks with fuel economy ratings that exceed by at least 10 miles per gallon federal corporate average fuel economy standards, commonly referred to as "CAFE" standards.  <u>Sponsor indicated at PH intent to amend to apply to plug-in electric vehicles only.</u>  Needs effective date.	ONTP		
279	936	2/25	3/2 4/8	Stanley	An Act Regarding Payment under the Business Equipment Tax Reimbursement Program	This bill requires that reimbursement for property taxes under the Business Equipment Tax Reimbursement program be held by the State Tax Assessor if the claimant is delinquent in taxes owed to a municipality on the date of certification of eligibility.  <u>WS 3/2 Tabled for Rep. Stanley to work with MMA and MRS on amendment</u>	OTPA		
280	645	3/4	5/12	Ginzler	An Act To Exempt Military Pensions and Survivor Benefits from Maine Income Tax	Provides an income tax deduction for benefits received under a military retirement plan, including survivor benefits without being subject to the \$10,000 limitation on the pension deduction in current law.  Applies to tax years beginning ooa 1/1/15.  <u>Budget proposal makes this change for tax years beginning ooa 1/1/16 and does not specifically mention survivor's benefits.</u>	OTP-A	Admin costs: absorbed  Revenue impact:	Admin costs: absorbed  Revenue impact:
281	175	2/25	3/2 5/19	McCabe	Resolve to Modify the State Valuation of the Town of Madison to Reflect the Loss in Valuation of the Madison Paper company and to Modify the State Valuation of the Town of Skowhegan to Reflect	SEE SEPARATE CHART Provides that the 2015 state valuation certified by the State Tax Assessor for purposes of state education funding and revenue sharing distributions must be based on the following:	tabled		

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					the Loss in Valuation of the S.D. Warren Company. (EMERGENCY)	<p>Madison – must be assume valuation of property of Madison Paper Co. is \$80,000,000</p> <p>Skowhegan -- must assume that valuation of property of S.D. Warren is \$463,224,200</p> <p>It also provides that the modified 2015 state valuation for Madison and Skowhegan must be used for state education funding distributions through fiscal year 2017-18.</p> <p><u>Emergency bill.</u> Takes effect when approved.</p> <p>See also LD 282 and LD 550.</p> <p>WS 5/19 Tabled for additional work</p> <p>OTPA motion pending</p> <p>1. Use Van Tuinen amendment --use adjusted valuations as 2014, 2014, 2012 SV figure in FY 16 EPS calculation(Madison, Skowhegan, Jay, East Millinocket) for</p>			
282	174	2/25	3/2 5/19	McCabe	An Act to Modify the State Valuation of the Town of Madison to Reflect the Loss in Valuation of the Madison Paper Company, to Modify the State Valuation of the Town of Skowhegan to Reflect the Loss in Valuation of the S.D. Warren Company and To Amend the Law Governing School Subsidy Distribution in the Circumstance of Sudden Loss in Municipal Valuation	<p>SEE SEPARATE CHART</p> <p>Current law provides that the property fiscal capacity of a municipality for purposes of determining state school funding under the education funding formula is the average of the certified state valuations for the 3 most recent years prior to the most recently certified state valuation.</p> <p>This bill provides an exception for a municipality that has experienced a net reduction in equalized municipal valuation of at least 2% from the previous year that sets the property fiscal capacity at the most recently certified state valuation.</p> <p>It also provides for the following changes to the state valuation certified by the State Tax Assessor for purposes of GPA and revenue sharing distributions:</p> <p>Madison – must be assume valuation of</p>	tabled		

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						<p>property of Madison Paper Co. is \$80,000,000</p> <p>Skowhegan -- must assume that valuation of property of S.D. Warren is \$463,224,200</p> <p><u>Emergency bill.</u> Takes effect when approved.</p> <p>See also LD 281 and LD 550.</p> <p><u>WS 3/2 Tabled for LD 550</u></p>			
290	986	3/9	4/7 4/22	Cushing	An Act To Refund the Sales Tax paid on Fuel Used in Commercial Agricultural Production and Commercial Wood Harvesting	<p>Provides a sales and use tax refund or exemption for fuel used in commercial wood harvesting or commercial agricultural production.</p> <p>See also LDs 30 and 432.</p> <p>Tabled 4/7 for fiscal impact info.</p>	OTPA/ ONTP	(\$9,963,600)	(\$13,019,750)
315	1268	3/4	4/8 4/22	Fredette	An Act to Provide a Refund of Fuel Taxes to Maine Ambulance Companies	<p>Current law permits an agency or political subdivision of the State that buys and uses engine fuel to apply for a refund of the tax paid on that fuel; this right to a refund may be assigned to a person with whom that agency or political subdivision has a contract.</p> <p>This bill permits ambulance service companies and associations in this State to apply for a refund of fuel taxes, including those that have a contract with a political subdivision and those that do not.</p> <p><u>Needs an application date.</u></p> <p>4/8 Tabled for fiscal impact info</p>	ONTP		
322	1509	3/4	3/31	DeChant	An Act To Enhance the Creative Economy by Providing a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations	<p>Provides a sales tax exemption for sales to incorporated nonprofit performing arts organizations.</p> <p>A similar bill in the 126<sup>th</sup> Legislature (LD 126) was carried over on the Appropriations Table and was not funded. The projected annual cost was</p>	ONTP/ OTPA		

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						approximately \$85,000.			
332	1509	3/4	3/31	Hawke	An Act To Exempt from Sales Tax Sales to Certain Nonprofit Corporations That Provide Home Rehabilitation and Modification Services to Low-income Individuals	Provides a sales tax exemption for sales to certain incorporated nonprofit organizations whose primary purpose is to use volunteers to rehabilitate or modify housing for low-income individuals.	ONTP	(\$7,125)	\$9,880)
341	181	3/9	4/7	Tipping-Spitz	An Act To Prevent Tax Haven Abuse	<p>This bill requires corporations that file unitary income tax returns in Maine to include income from certain jurisdictions outside the United States in net income when apportioning income among tax jurisdictions. The State Tax Assessor is required to adopt major substantive rules to determine the income or loss attributable to such corporations and to prevent double taxation or deduction of income.</p> <p>LD 1120 with nearly identical provisions was enacted in the 126<sup>th</sup> Legislature, vetoed by the Governor and the veto sustained. <u>GF fiscal impact for LD 1120 was estimated as:</u>  FY 16 \$4,722,199  FY 17 \$5,056,223</p> <p><u>Sponsor suggested amendments at public hearing</u>  1. Remove Ireland from list  2. Require MRS to report annually whether other countries should be added to list,</p>	ONTP/ OTPA		
365	1218	3/4	4/8 4/22 5/19	Verow	An Act to Provide a Tax Reduction for Modifications to Make a Home More Accessible for a Person with a Disability	<p>This bill is a concept draft pursuant to Joint Rule 208.</p> <p>This bill proposes to provide a means to offset the costs incurred by a person with a disability who modifies a residence, such as by installing ramps or stairlifts, widening entryways or remodeling, to make it more accessible for that person. The offset could be in the form of an income tax credit</p>	OTPA		

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						or an exemption from property taxes.  Tabled for working group (Seavey)			
367	621	3/4	3/4	Brakey	An Act To Protect the Income of Service Workers	This bill exempts from Maine income tax cash tips included in federal adjusted gross income.	ONTP		
409	436	4/23	5/6	O'Connor	An Act to Lower the Individual Income Tax Incrementally to Zero	This bill provides for the phase-out of the individual income tax. 1. Taxes in 2016 taxes are reduce 25% .  2. Beginning 9/15/17, STA determines each year whether GF revenue for previous fiscal year exceeds amount for year preceding most recent % reduction. If so, income taxes are further reduced A. 50% beginning with the first calendar year after the STA determines for the first time that GF revenue for the preceding FY exceeds GF revenue for the FY preceding the 25% reduction B. 75% beginning with the first calendar year after the STA determines for the second time that GF revenue for the preceding FY exceeds GF revenue for the FY preceding the 50% reduction C. 100% beginning with the first calendar year after the STA determines for the third time that GF revenue for the preceding FY exceeds GF revenue for the FY preceding the 75% reduction  3. MRS is required to submit any necessary implementing language to TAX which is authorized to report out legislation  MRS has technical questions and concerns.	ONTP		
432	759	3/9	4/7 4/22	Burns	An act to Exempt fuel Purchased for Off-road Use in commercial Construction and Wood harvesting Equipment and from Sales and Use Tax	Provides a sales and use tax refund or exemption for fuel purchased for off-road use in commercial wood harvesting or commercial construction equipment.	ONTP	(\$7,278,900)	(\$10,095,650)

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						See also LDs 30 and LD 290.  Tabled 4/7 for fiscal impact info.			
444	1557	3/9	4/8 4/9	Thibodeau	An Act To Allow a Motor Vehicle Excise Tax Credit for a Vehicle No Longer in Use	Current law provides for a motor vehicle excise tax credit for a vehicle or vehicles for which ownership or registration is transferred or that is totally lost by fire, theft or accident or is totally junked or abandoned.  This bill permits the credit to be claimed if the owner provides a signed statement that all use of the vehicle has been discontinued except for selling, transferring ownership of, junking or abandoning the vehicle.. In the case of a leased vehicle, the credit is available if the registration is transferred.  If the owner who has totally discontinued use of a vehicle later seeks to register that vehicle, no excise tax credits may be applied with respect to the registration of that vehicle or any subsequent transfer of that vehicle's registration.	ONTP  recon4/9 OTP		
497	872	3/9	3/31	Winsor	An Act To Provide a Sales Tax Rebate for Certain Organizations Providing Services to Disabled Veterans	Provides: 1. A sales tax refund or exemption for meals and lodging purchased by a nonprofit veterans' service provider for the purpose of providing seminars and retreats to veterans with physical injuries, traumatic stress, sexual assault, and related disorders. and their families and 2. A sales tax exemption for meals and lodging provided by such an organization to eligible veterans and their families.  Similar to section H-27 in the Governor's proposed budget providing a sales tax exemption to nonprofit organizations organized for the purpose of providing direct supportive services to veterans and their families living with service related post-traumatic stress disorder or traumatic brain injury.	ONTP	(((\$14,250))	(\$14,108)

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT <sup>1</sup>	
								FY16	FY17
498	1429	3/9	4/8	Nutting	An Act to Restore the Super Credit for Substantially Increased Research and Development	Restores retroactively to 2014 and modifies the super credit for qualified research expenses for research conducted in this State. This credit was terminated in a 2014 Supplemental budget.  This bill reduces the carry-over period from 10 years to 5 years and increases the limit on the credit from 25% to no more than 50% of the taxpayer's tax due after the allowance of other tax credits.	OTPA		
499	1209	3/9	4/8	Stanley	An Act to Create Jobs in the Forest Products Industry	Provides a complete exemption from property tax for land enrolled under the Maine Tree Growth Tax Law when the forest products harvested from that land are processed solely at mills located in Maine.  50% reimbursement to municipalities for revenue loss is required under the Maine Constitution.	ONTP		
500	46	3/23	4/9 5/19	Eves	An Act To Support Municipal Volunteers	This bill authorizes municipalities to provide benefits of up to \$750 for persons who serve as volunteer firefighters or emergency medical services personnel who receive no compensation from the municipality other than injury or death benefits.  This is <u>not</u> a property tax benefit. Local option property tax exemptions are not constitutional.  Sponsor indicates a group is working on solutions to problem.  Tabled for interested parties to work on solution.	OTPA		
501	1359	3/30	4/8	Stuckey	An Act to Amend the Estate Tax Laws	Reduces the \$2,000,000 Maine exclusion amount for the Maine estate tax to \$1,000,000 for the estates of decedents who die on or after January 1, 2016.	ONTP		
502	898	4/6	4/13	Marean	An Act to Repeal the Service Provider Tax on Private Nonmedical Institutions and To	1. Repeals the service provider tax on private nonmedical institutions and	ONTP	Medical Care Services Fund	Medical Care Services Fund



LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT <sup>1</sup>	
								FY16	FY17
					Offset That Revenue Loss	<p>2. Expands the tax to cover motion picture entertainment and certain winter sports.</p> <p>The revenue from the newly covered services is dedicated to fund medical services eligible for matching federal Medicaid funding currently funded by revenue from the tax on private nonmedical institutions.</p> <p>Needs effective date.</p>		(\$7,810,000)	(\$12,758,000)
503	182	4/16	4/27	Schneck	An Act To Provide Local Sales Tax Increment Disbursements	<p>This bill provides for sharing with municipalities incremental sales tax revenue over the revenues received in YF 2016-17</p> <p>The incremental amount distributed beginning in fiscal year 2017-18 to municipalities is equal to 5% of the difference between the sales and use tax revenue attributable to the municipality in a fiscal year and the comparable amounts for fiscal year 2016-17, referred to as the "local sales tax increment." If the amount of sales and use tax collected in a fiscal year in a municipality is below that collected in fiscal year 2016-17, then the municipality receives no payment. The base year for determining the local sales tax increment is reset in fiscal year 2020-21 and every 4 years thereafter. The amount received may not reduce any other state aid or revenue sharing received by that municipality, and the municipality must use the amount received to reduce property taxes by the same amount. The Unorganized Territory Education and Services Fund receives the local sales tax increment payment for the unorganized territory and is subject to the same requirement to use the revenue to reduce property taxes.</p>	ONTP/ OTPA	<p>First year of distribution would be FY 2018-19. Estimated amount to be distributed is \$2,297,916.</p> <p>Amount would grow rapidly as revenues exceed base year.</p>	
514	1236	3/23	4/9	Buckland	An Act to Amend the Laws Governing the Location of Motor Vehicle Excise Tax Collection for Motor Vehicles Owned by Public Utilities	<p>Current law requires an owner of a public utility to pay excise tax for its motor vehicles to the place where its registered or main office is located.</p> <p>This bill treats public utilities like other</p>	OTPA	<p>no State impact</p> <p>municipal shifts</p>	<p>no State impact</p> <p>municipal shifts</p>

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								FY16	FY17
						corporations and partnerships by requiring the payment of excise tax to the municipality where the owner has a permanent place of business where its motor vehicles are customarily kept.			
519	1048	4/15	4/15	Libby	An Act to Allow Telecommunications Infrastructure Investment in Development Districts for Municipalities and Plantations	This bill adds cellular telephone towers and broadband infrastructure to the list of authorized TIF project costs outside of the TIF district in the laws governing development districts for municipalities and plantations.	ONTP		
541	1415	3/30	4/9	Bryant	An Act to Promote sustainability in Home Ownership for First-time Home Buyers.	Under current law to be eligible for the homestead exemption under the property tax, the person must have owned a homestead in this State for the preceding 12 months.  This bill expands the homestead property tax exemption to include homeowners who have owned a homestead for less than 12 months but have completed a State-approved home ownership education course.	ONTP		
542	1511	3/30	5/18	Goode	An Act to Reduce Property Taxes	This bill is a concept draft that proposes to reduce the property tax burden by improving property tax relief programs.	ONTP		
550	314	3/23	5/19	Campbell	An Act to Adjust the Calculation of Municipal Education Contributions for Communities Faced with Sudden and Severe Property Tax Valuation Reductions (By Request)	EMERGENCY BILL: This bill makes several adjustments to state valuation for the Town of Bucksport.  1. The bill amends the school funding formula to provide that, for fiscal year 2015-16 and beyond, in the event a municipality is approved for an adjustment to its state valuation due to a sudden and severe disruption in its municipal valuation, the adjusted state valuation is the property fiscal capacity.  2. The bill provides that for purposes of determining 2015 BETE reimbursement to the Town of Bucksport the just value of the paper mill located in the Town of Bucksport is equal to its 2014 valuation.			

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						<p>3. The bill sets the property fiscal capacity under the school funding formula for the Town of Bucksport at \$568,950 for fiscal year 2015-16.</p> <p>See also LDs 281 and 282.</p> <p>WS 5/19 Tabled for additional work</p> <p><u>OTPA motion pending to replace bill with Spencer technical amendment.</u></p>			
565	469	3/30	4/8	Lockman	An Act to Authorize Municipalities To Impose Service Charges on Tax-exempt Property Owned by Certain Nonprofit Organizations	<p>Current law allows a municipality to impose service charges on the owner of residential property that is totally exempt from property taxes, except for student housing and parsonages, that is used to provide rental income.</p> <p>This bill expands municipal authority to adopt an <u>ordinance by referendum</u> to impose service charges on the following types of nonprofit tax-exempt property and requires the municipality to adopt an ordinance by referendum:</p> <p>A. Benevolent and charitable institutions  B. Literary and scientific institutions  F. Chambers of commerce and boards of trade  H. Certain fraternal organizations  J. Jointly owned and used property.</p> <p>Service charges may not be imposed on property exempt as a house of worship or parsonage or a veterans' organization.</p> <p>Service charges must meet the following conditions:</p> <p>1. The property must be owned by an entity that owns exempt property in the municipality that would have a <u>total assessed value of at least \$1,000,000.</u></p> <p>2. The property must be owned by, rented to or otherwise occupied by a person or entity that provides any <u>employee or independent contractor</u> engaged to provide professional management</p>	ONTP		

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						<p>services with <u>compensation</u>, exclusive of health benefits, <u>in excess of 4 times the median household income for the county</u> in which the property is located;</p> <p>3. The municipality may not impose a service charge on individual properties without imposing service charges on <u>all other property in that municipality that is within the same category of exempt property</u>;</p> <p>4. The calculation of service charges imposed by municipalities must be <u>based on the square footage</u> of building space that is exempt from taxation <u>unless</u> the municipality determines that a different measure more accurately represents the cost of services for which the service charges are imposed; and</p> <p>5. Service charges must be <u>reduced by the value of any payments made or services provided to the municipality</u> by the exempt entity in lieu of taxes.</p> <p>The bill provides that municipal ordinances adopted before the effective date of the legislation remain valid even if they do not comply with the new requirements. The bill retains the requirement in current law that service charges <u>may not exceed 2% of the entity's gross annual revenue</u>.</p>			
575	412	3/30	5/18	Marean	An Act to Provide Property Tax relief to Maine's Working Families	<p>1. Increases the exemption amount available under the Maine resident homestead property tax exemption from \$10,000 to \$20,000 beginning 4/1/16.</p> <p>2. To offset the increased cost of State reimbursement to municipalities, the bill expands the sales tax base to include amusement, entertainment and recreation services beginning 10/1/15.</p>	ONTP		
581	603	4/15	4/27	Sirocki	An Act to Clarify the Municipal Development District Law	<p>EMERGENCY BILL:</p> <p>This bill defines the terms "blighted area" and "credit enhancement agreement" in the TIF municipal development district laws and authorizes the use of credit enhancement</p>	ONTP		

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								FY16	FY17
						<p>agreements in blighted areas to assist businesses</p> <ol style="list-style-type: none"> <li>1. when the number of persons employed by the business increases by at least 50%, or</li> <li>2. if the business has no non-management employees the business creates at least 10 full-time positions per \$1,000,000 of the increased assessed value.</li> </ol> <p>The bill also requires greater advance notice of public hearings on development districts and broadens the range of parties entitled to receive direct notice of such hearings</p> <p>Takes effect when approved.</p> <p><u>Sponsor proposes amendment to:</u></p> <ol style="list-style-type: none"> <li>1. Remove emergency provisions</li> <li>2. Change definition of "blighted area"</li> <li>3. Expand application o of employment requirements to all TIF proposals not just those with credit enhancement agreements</li> <li>4. Tighten language relating to transfer of employees</li> <li>5. Require municipality to hold 2 public hearings before designating development district.</li> </ol>			
590	851	3/23	4/2	Saviello	An Act To Exempt a Fee for a paper or Plastic Single-use Carry-out Bag from Tax	<p>EMERGENCY BILL: This bill excludes from sales tax any amount charged for a paper or plastic single-use carry-out bag.</p> <p>Takes effect when approved.</p>	OTPA		
592	915	3/23	4/9	Whittemore	An Act to Extend to Certain Fruit and Vegetable Growers the Manufacturing Facility Fuel and Electricity Sales Tax Exemptions	<p>This bill, beginning January 1, 2016, extends the sales tax exemption for 95 % of the sale price of fuel used in manufacturing to a greenhouse facility that occupies at least 1,000,000 square feet of indoor space that is operated by an agricultural employer that employs at least 100 employees and is engaged in the year-round commercial production of fruits or vegetables.</p>	OTPA? ONTP		

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594	641	4/16	4/27	Valentino	An Act to Allow the Creation of a Local Option Sales Tax by Referendum	This bill allows a municipality to impose a local option sales tax, which may be seasonal, of no more than 1% by local referendum. Certain items, such as aircraft, furniture, items used in production, machinery and equipment, motor vehicles and major household appliances, are excluded from the local option sales tax.  Law is repealed 12/31/18.	ONTP		
614	732	3/23	4/8 4/22	Maker	An Act Regarding the Excise Tax Levied on Used Motor Vehicles	Current law requires the excise tax on a motor vehicle to be based on the maker's list price and model year. If a vehicle is registered by a different owner during the first model year, the excise tax is still based on the first model year.  This bill provides that a motor vehicle being registered for a 2nd time during the first model year or that is still in its first model year but is not covered by a manufacturer's new car warranty would pay excise tax at the rate for the motor vehicle in its 2nd model year.  Technical drafting issues. Bill is unclear what rate would apply in subsequent years.  Tabled for MMA and MRS info	ONTP		
625	1237	4/13	4/21	Baker	An Act To Increase the Tax Exemption for Pensions	Increases the maximum deduction for pension and IRA income from \$10,000 to \$15,000 for tax years beginning on or after January 1, 2015.  The Governor's budget proposes to increase the pension deduction \$5,000 per year until it reaches a maximum of \$35,000.	ONTP	approx.. \$13 mil per year	
644	786	3/23	4/9 4/22	Whittemore	An Act To Exempt Annuity Considerations from Tax	This bill phases out the insurance premium tax imposed upon annuity considerations. The current tax of 2% is decreased by 0.5% each year beginning in 2016 until it is eliminated beginning January 1, 2019.  Technical drafting issues.	OTPA		Admin costs \$33,600  Revenue impact TBD

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						Tabled for fiscal note.			
646	1562	4/15	4/27 5/14	Libby	An Act To Provide Incentives for Municipal Cooperation and Shared Services	<p>Current law allows municipalities, counties and school administrative units to enter into cooperative agreements to perform authorized governmental actions jointly, excluding legislative powers, taxing authority or eminent domain.</p> <p>This bill provides an incentive for interlocal cooperative agreements by sheltering a portion of the municipalities' equalized valuation dedicated to the financial support of the joint services.</p> <p>Sheltering of value would be likely to increase the municipalities' share of General Purpose Aid to local schools and municipal revenue sharing and reduce the participating municipalities' share of county taxes.</p> <p><u>4/27 tabled for sponsor and group to evaluate options (Libby, Bickford, MMA, MRS)</u></p> <p><u>5/19 Tabled for preparation of sponsor proposed amendment</u></p>	tabled carryover		
648	1421	4/28	5/12	Libby	An Act To Increase the Earned Income Tax Credit for Maine Residents	<p>This bill increases the State EITC for Maine residents only from 5% to 20% of the federal EITC. This bill also repeals the eligibility of nonresidents and part-year residents for the Maine EITC. <i>(Treatment of part-year residents requires clarification)</i></p> <p>Restricting credit to Maine residents only raises constitutional questions.</p>	ONTP		
689	1003	3/23	4/7	Rosen	An Act to Support Maine's Tourism Marketing Promotion Program by Eliminating the Sales Tax Exemption for Casual Rentals for Fewer than 15 Days a Year.	This bill eliminates the exemption from sales tax currently allowed on the casual rental of living quarters for fewer than 15 days a year by a person who rents only one such property..	ONTP		

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718	1604	5/11	5/18	Chipman	An Act To Avoid Loss of Revenue to the State	EMERGENCY BILL This bill continues the sales tax on lodging at 8% on and after July 1, 2015 in order to avoid the decrease to 7% scheduled under current law.  Takes effect 7/1/15.	ONTP		
740	1178	4/6	4/14	Davis	An Act to Sustain Maine's primary Care Professional Workforce	Current law provides an income tax credit for up to 5 primary care practitioners who 1. first begins practice in or establishes a new health care practice in an underserved area 2. agrees to practice for at least 5 years in an underserved area. 3. Is certified by DHHS 4. Has related unpaid student loans  This bill expands eligibility for the credit to include persons already practicing in underserved areas and certified as eligible by the Department of Health and Human Services in order to facilitate retention as well as recruitment of eligible professionals.	OTPA		
759	626	4/6	4/9	Kinney	An Act to Establish a Sales Tax Holiday	This bill exempts from sales tax sales of clothing and school supplies occurring on the 2nd Saturday of August each year.  See related chart  Needs effective date.	ONTP		
760	470	4/13	4/21	Lockman	An Act To Increase the Deduction for Pension Income	Increases the maximum deduction for pension and IRA income from \$10,000 to \$35,000 for tax years beginning on or after January 1, 2015.  The Governor's budget proposes to increase the pension deduction \$5,000 per year until it reaches a maximum of \$35,000.	ONTP	Approx. \$63 mil per year	



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769	1393	4/16	4/16	Beavers	An Act To Reduce Tax Expenditures	CONCEPT DRAFT:  This bill proposes to require MRS, DoL and DECD, jointly and based on the OPEGA report regarding Maine tax expenditures to develop a plan to reduce or eliminate tax expenditures that do not maintain or increase employment within Maine.	ONTP		
786	1390	4/29	4/29	Beavers	An Act to Help Property Tax Payers	This bill is a concept draft pursuant to Joint Rule 208. This bill proposes to help property tax payers by ensuring that laws requiring funding by the State for municipal revenue services, government assistance and education are complied with and possibly enhanced.	ONTP		
787	1317	4/6	4/13	Harlow	An Act to Provide Tax Credits for Adult Day Care and Respite and Hospice Care	Under current law the credit for child and dependent care expenses is equal to 25% of the federal credit.  This bill expands the income tax credit for child and dependent care expenses to include expenses paid for adult day care, respite care and hospice care.  Needs application date.	ONTP/ OTPA		
819	862	4/15	5/18	Alfond	An Act to Exempt Kombucha from the Excise Tax Imposed on Alcoholic Beverages	This bill exempts kombucha, a fermented tea-based drink, from the excise taxes imposed on malt liquor, low-alcohol spirits, wine and hard cider.  Kombucha is taxed as wine or sparkling wine depending on CO2 content.	OTPA	Minor revenue impact – absorbed within existing resources  Fiscal note not required	
835	1733	4/28	5/12	Tipping-Spitz	An Act To Amend the Individual Income Tax Laws	This bill <u>creates a new 10% income tax bracket with a rate</u> for taxable income exceeding: \$120,000 for single filers; married filing separately, \$180,000 for head-of-household filers and \$240,000 for joint returns; surviving spouses.  Applies to tax years beginning ooa 1/1/15	ONTP	Admin costs: \$28,000	

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836	1537	4/6	4/13 4/22	Pouliot	An Act To Exempt the American Legion and Veterans of Foreign Wars from the Sales Tax	This bill provides a sales tax exemption to posts of the American Legion or Veterans of Foreign Wars.  WS 4/13 Tabled	ONTP	(\$55,813)	(\$65,379)
859	1537	4/6	4/13	Collins	An Act To Improve Camping Opportunities in Maine	1. This bill <u>replaces the terms</u> "tourist camp" and "trailer camp" with the term "campground," as defined under campground licensing laws, for the purposes of the sales tax on lodging.  2. This bill exempts from sales and use tax rental fees charged to a person who resides for <u>28 days or longer at one campground</u> .  3. This bill also exempts from the sales and use tax the rental of a <u>site at a campground</u> as long as nothing else of value is given by the owner of that campsite to the renter.	ONTP	(\$1,780,994)	(\$5,550,763)
867	1050	4/16	5/18	Libby	An Act To Provide Tax Fairness and To Lower Medical Expenses for Patients under the Maine Medical Use of Marijuana Act	his bill allows a taxpayer, either an individual or corporation, that operates a registered dispensary of medical marijuana pursuant to the Maine Medical Use of Marijuana Act to deduct from income the costs of operating that registered dispensary. The bill also allows a qualified patient to deduct from income the costs of medical marijuana purchased by that qualifying patient.  <u>5/18 Tabled for sponsor to work on proposed amendment.</u>	Tabled	Admin costs: \$50,655 computer programming and one position	
871	1049	4/15	4/15	Libby	An Act To Provide for Cooperation between Municipalities with Tax Increment Financing Districts	This bill allows contiguous municipalities with separate TIF development districts to share the costs for a project that is authorized for inclusion in a development program.	ONTP		
898	1646	4/28	5/12	Chenette	An Act To Reduce Student Loan Debt through an Expansion of the Educational Opportunity Tax Credit	This bill allows students who are pursuing or have pursued a course of study available only at a public institution outside the State as <u>part of the New England regional student program</u> offered by the New England Board of Higher Education to be eligible for the educational opportunity tax credit,	OTPA	Admin costs: absorbed	Admin costs: absorbed

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						starting with the tax year beginning January 1, 2016.  Full year fiscal impact of similar bill in 126 <sup>th</sup> Legislature (LD 1421) was approximately \$138,000			
899	666	4/29	5/14	Evangelos	An Act To Ensure a Stable Percentage of Revenue Sharing for Municipalities	This bill is a concept draft pursuant to Joint Rule 208. This bill proposes to amend the state-municipal revenue sharing law to ensure that 5% of the receipts from the sales, income and service provider taxes continues to be distributed to municipalities to allow them to stabilize the property tax burden and finance municipal services.	ONTP		
900	1121	4/15	4/27	Farrin	An Act To Make Public Certain Tax Information Related to Municipal Valuation	<u>Current law</u> provides that proprietary information provided to a tax assessor for assessment purposes is confidential and not subject to public inspection or release.  <u>This bill</u> allows a taxpayer's proprietary information, to be shared with the municipal officers meeting in executive session when such information has the potential to reduce the valuation of the municipality by more than 5% due to a reduction in the property valuation of that taxpayer. The information remains confidential.  <u>Sponsor has indicated bill is no longer needed and asked for an ONTP report.</u>	ONTP		
910	997	4/29	5/14	Powers	An Act To Fully Fund Municipal Revenue Sharing	This bill is a concept draft pursuant to Joint Rule 208. This bill proposes to amend the method of funding state-municipal revenue sharing to ensure that it remains a reliable source of funds for stabilizing the municipal property tax burden and aiding in financing all municipal services.	ONTP		

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922	1720	4/6	4/14	Golden	An Act To Provide an Income Tax Exemption for Pension or Retirement Plans for Veterans Who Are Totally Disabled	This bill provides a complete exemption from Maine income tax for United States military retirement pension benefits for service as a veteran in the active or reserve components of the Army, Navy, Air Force, Marines or Coast Guard received by a person for totally disability.  MRS raises technical and drafting concerns.	ONTP		
930	810	4/6	4/14	Alfond	An Act To Attract Young Families to Maine and Keep Young Families in Maine by Expanding the Child Care Tax Credit	<u>Current law</u> provides an income tax credit for child and dependent care expenses equal to 25 % of the federal credit.  <u>This bill :</u> 1. Increases the credit to 100% of the federal credit for tax years beginning on or after January 1, 2015; and 2. Makes the credit refundable.  Governor's budget proposes to increase the credit to 50% of the federal credit.	ONTP/ OTPA		
932	179	4/6	4/9	Katz	An Act To Designate a Sales Tax Holiday	This bill, beginning in 2016, establishes an annual sales tax holiday on the 2nd Saturday in August to exempt from sales tax sales of items of clothing with a price of \$100 or less, items of school supplies with a price of \$100 or less and individual computers, not including those used in a trade or business, with a price of \$1,500 or less.  See related chart  Needs effective date.	ONTP		
934	1751	4/16	5/4	Dill	An Act To Create Transparency in Maine's Economic Development Spending	This bill requires the disclosure of the names of businesses benefiting from economic development spending and tax expenditures in excess of \$5,000 annually. DECD is required to submit information regarding reportable economic development spending to the MRS Office of Tax Policy annually. MRS is required to identify businesses receiving \$5,000 or more annually from economic development tax expenditures.	ONTP		

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						The Office of Tax Policy is required to submit a report annually to the Legislature regarding economic development spending and tax expenditures and make the information available on its publicly accessible website.			
941	1142	4/16	5/4 5/19	Davis	An Act To Improve Tax Expenditure Transparency and Accountability	CONCEPT DRAFT: This bill, using the OPEGA report regarding Maine tax expenditures proposes to build upon that work and improve the evaluation process for tax expenditures and tax credits, including providing better information to the public about the cost and benefits of those expenditures and credits.  <u>Tabled until 5/20 Beth Ashcroft working on confidentiality procedures with interested parties</u>	OTPA		
963	1370	4/28	5/12	Stuckey	An Act To Strengthen the Benefits of the State Earned Income Tax Credit for Childless Workers	This bill increases the state EITC for an individual with no qualifying child by: 1. Increasing the credit from 5% to 50% of the federal credit and 2. making it refundable.	ONTP	Admin costs: \$17,754	Admin costs: \$5,354
965	1461	4/13	4/21	Parry	Resolution, Proposing an Amendment to the Constitution of Maine To Permit the Freezing of Property Taxes on the Homes of Maine Residents Who Are 65 Years of Age or Older	This resolution proposes to amend the Constitution of Maine to allow the Legislature to enact a law freezing property taxes on a primary residence of a person who is 65 years of age or older and who owns the residence if the residence is a single family residence, no member of the household is less than 55 years of age and the residence is the only property owned by any household member. If the property ceases to be the primary residence of a person who is 65 years of age or older, the property must be taxed in the same manner as other property.	ONTP		
967	1931	4/30	5/7	Goode	An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2015-16	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.	OTPA		

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973	217	5/11	5/11	McCabe	An Act To Ensure That Nicotine Products Are Taxed Equally	This bill includes an electronic cigarette in the definition of "cigarette" for the purpose of assessing the cigarette tax.	carry over		
980	1039	4/29	5/14	Tepler	An Act To Restore Revenue Sharing	Currently, for the fiscal year ending June 30, 2015, the amount transferred to municipalities under state-municipal revenue sharing is decreased by approximately \$86,000,000. This bill restores state-municipal revenue sharing by the fiscal year beginning July 1, 2018 by transferring from state-municipal revenue sharing each fiscal year for the next 3 fiscal years an increasingly lesser amount than the fiscal year 2014-15 amount.	OTPA/ ONTP		
1000	1790	4/6	4/13 4/22	Gideon	An Act To Define Prosthetic and Orthotic Devices for Purposes of the Sales Tax Law	<p>Current law provides a sales tax exemption for "prosthetic aids, hearing aids or eyeglasses and artificial devices designed for the use of a particular individual to correct or alleviate physical disability.</p> <p>This bill attempts to clarify the application of the exemption to "prosthetic or orthotic devices sold by prescription."</p> <p>Testimony at the public hearing described a problem with sales tax charged on labor involved in creating the subject devices; however, there is no sales tax on such labor.</p> <p>It is unclear what problem the bill is intended to address.</p> <p>4/13 Tabled for MRS to research labor issue.</p>	OTPA	(\$129,200)	(\$171,000)
1001	208	4/6	4/14 5/6	Fredette	An Act To Enact a New Hire Tax Credit and To Create Initiatives To Help Families Move from Assistance to Employment	<p>This bill creates a new hire tax credit for tax years beginning on or after 1/1/16 for an employer in the amount of <u>50% of the wages</u> of an employee who, immediately prior to employment, was a recipient of benefits under the ASPIRE/TANF program and who is employed at least 20 hours per week on average by the employer.</p> <p>This bill also directs the Department of Health and Human Services to:</p> <p>1. Review provisions of the law that create a</p>	ONTP		

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								FY16	FY17
						<p>disincentive for low income individuals to work and</p> <p>2. Propose policies to support and promote stable employment of low income persons and</p> <p>3. Recommend legislation to adjust benefits of low income persons employed by an employer receiving the new-hire credit.</p> <p>4. Report its findings and recommended legislation to the Joint Standing Committee on Health and Human Services of the Second Regular Session of the 127<sup>th</sup> Legislature by 12/2/15</p> <p><u>MRS has technical concerns needing clarification of law.</u></p> <p><u>4/14 Table until next week.</u></p>			
1004	894	4/6	4/14 5/6	Picchiotti	An Act To Provide Incentives To Foster Economic Growth and Build Infrastructure in the State by Encouraging Visual Media Production	<p><u>Current law</u> provides :</p> <p>1. <u>Reimbursement</u> to a visual media production company of 12% of <u>certified production wages</u> paid to Maine residents and 10% paid to non-Maine residents.</p> <p>2. <u>Income tax credit</u> equal to 5% of <u>nonwage visual media production expenses</u>.</p> <p>This bill makes the following changes to the visual media production certification process, reimbursement and credit:</p> <p>1. It specifies that a visual media production expense must be for preproduction, production and postproduction work performed in Maine;</p> <p>2. It increases the cap on wages that can be included as a visual media production expense from \$50,000 per individual to \$250,000 per individual;</p> <p>3. It requires the applicant for visual media production certification to agree to pay an administrative fee before being reimbursed. The administrative fee is .2% of the reimbursement amount, except that the minimum amount of the fee may not be less than \$200 and the maximum amount of the fee may not exceed \$5,000;</p> <p>4. It specifies that the reimbursement for certified</p>	tONTP/ OTPA	<p>Admin costs: \$5,000</p> <p>Revenue impact: not yet determined</p>	

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						<p>production wages is only for wages paid to below-the-line personnel, which includes nonstarring cast members and the technical production and postproduction staff of a visual media production company;</p> <p>5. It <u>increases the reimbursement rate from 12% to 25% of certified production wages that are paid to Maine residents and from 10% to 15% for certified production wages paid to non-Maine residents;</u></p> <p>6. It <u>repeals the certified visual media production tax credit and instead provides for the reimbursement of 25% of nonwage visual media production expenses as long as the company has at least \$30,000 in visual media production expenses from the certified production;</u></p> <p>7. It specifies that, in order to be eligible for either the certified production wage reimbursement or the nonwage visual media production expense reimbursement, at least 50% of the below-the-line personnel, not including extras, must be Maine residents, unless the company certifies that it cannot meet this requirement due to an insufficient number of qualified Maine residents, and either the visual media production expenses exceed 50% of the total production expenses or at least 50% of the total principle photography days occur in Maine; and</p> <p>8. It specifies that a person claiming the Pine Tree Development Zone tax credit is not eligible to get the visual media production reimbursement.</p> <p>See also LD 1164 which creates a refundable income tax credit for "major visual media production companies" up to 25 % of major visual media production expenses. "Major visual media production companies" are those with a budget over \$1,000,000.</p> <p><u>4/14 Table to work with LD 1164.</u></p>			



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1007	1756	4/15	4/27	Burns	Resolve, To Study the Tax Exemption Provided to Nonprofit Entities	<p>This resolve is a concept draft pursuant to Joint Rule 208.</p> <p>This resolve proposes to examine the property tax exemption given to property of nonprofit organizations, including land trusts, and determine whether the loss of revenue to a municipality is outweighed by the benefits provided to that municipality by the tax-exempt nonprofit organization.</p>	ONTP		
1055	921	4/15	4/27	Cooper	An Act To Allow a Municipality To Abate Taxes Assessed on Property That Is Destroyed	<p>Under current law property taxes are based on the status of property on April 1<sup>st</sup> of each year.</p> <p><u>This bill allows the abatement of property taxes of a person's homestead that, due to destruction by fire, explosion or natural disaster, suffers at least a 50% decrease in just value to improvements on that property. For an individual homestead, the amount of the abatement is limited to 10% of the overlay for the property tax year in which the abatement is sought. If more than one homestead requests an abatement in a single property tax year, the aggregate amount of the abatements is limited to 50% of the overlay for the property tax year in which the multiple abatements are sought.</u></p> <p>The <u>bill applies retroactively</u> to property tax years beginning on or after 4/1/2013.</p> <p><u>Technical changes may be needed</u> due to timing issues.</p>	ONTP		
1060	1152	4/29	4/29	Goode	An Act To Strengthen Revenue Sharing	<p>This bill is a concept draft pursuant to Joint Rule 208</p> <p>This bill proposes to make adjustments to the state-municipal revenue sharing law to ensure the stability and continuity of a revenue stream for municipalities.</p>	ONTP		
1070	1192	4/13	4/21	Saviello	An Act To Retain Retirees in Maine	<p>This bill reduces taxes for retirees by phasing out over 4 years the income tax on retirement benefit</p>	ONTP	Pension only: estimated	

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						plan and individual retirement account benefits. The bill also phases in over 4 years complete conformity of the Maine estate tax with the exclusion amount under the federal estate tax.		FY 15 \$28 mil FY 16 \$71 mil FY 18 \$140 mil	
1072	993	4/23	4/23	Volk	An Act To Encourage Maine's Economic Competitiveness	CONCEPT DRAFT: This bill proposes to amend the laws governing taxation to improve investment opportunities in the State.	ONTP		
1095	157	4/13	4/21 5/13	Eves	An Act To Enhance the Property Tax Fairness Credit for Maine's Low-income Seniors and Other Low-Income Residents	This bill amends the property tax fairness credit for property tax years beginning on or after January 1, 2015 in the following ways.  1. For purposes of calculating the benefit base upon which the credit is based, it increases the <u>benefit base</u> (the amount of property taxes paid or rent constituting property taxes paid that may be used in calculating the credit).  2. It increases the <u>percentage of rent</u> paid that may be considered rent constituting property taxes from 15% of the gross rent actually paid to 18% of the gross rent actually paid.  3. It <u>changes the calculation of the tax credit</u> to increase it to 100%, instead of the current 50%, of the amount by which the benefit base exceeds 5%, instead of the current 6%, of the resident's income.  4. It increases the <u>maximum credit</u> for residents 65 years of age or older to \$2,000 from \$900 and for residents under 65 years of age to \$1,500 from \$600.  See LD 76 See related chart.  4/21 Tabled	ONTP/ OTPA/ OTPA	Admin costs: \$54,655	Admin costs: \$88,881

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1126	920	4/13	4/21	Cooper	An Act To Provide Property Tax Deferral for Senior Citizens and People with Disabilities	<p>This bill reinstates the State's property tax deferral program, which was in effect for applications filed before April 1, 1991.</p> <p>1. The bill modifies the program to include households with at least one individual who is 65 years of age or older or who retired from gainful employment due to disability and to surviving spouses who are at least 60 years of age, and</p> <p>2. Provides that household income must be less than \$40,000. This limit is indexed for inflation in 2016 and annually thereafter.</p>	ONTP/ OTPA		
1142	1063	4/28	5/12 5/19	Turner	An Act Regarding the Taxation of Out-of-state Pensions	<p>This bill avoids double taxation of certain employee contributions to retirement benefit plans made in other states by exempting from Maine income tax the portion of retirement benefits attributable to the taxpayer's contribution to an employee retirement plan or an individual retirement account that was taxed by another jurisdiction.</p> <p>Applies to tax years beginning ooa 1/1/15</p>	OTPA	Admin costs: absorbed	Admin. costs: absorbed
1146	338	4/23	5/6 5/13 5/19	Malaby	An Act To Increase Investment in Maine	<p>Currently under state law, long-term capital gains are taxed as regular income.</p> <p>This bill taxes income derived from the sale of real property held for business purposes for more than one year at 3%.</p> <p><u>MRS has technical issues.</u></p>	OTPA/ ONTP	Admin costs: \$77,000	Rev impact: not yet determined
1148	1647	4/15	4/27	Kinney	An Act To Implement a Local Ballot Referendum for Municipalities To Disallow Tax-exempt Status to Large Land Trusts	<p>Current law provides a property tax exemption to certain property of benevolent and charitable institutions, which may include certain land trusts.</p> <p>This bill allows a municipality, by referendum, to deny tax-exempt status to a land trust that is at least 20 acres in size. If the municipality denies tax-exempt status for a land trust, it must deny</p>	ONTP		

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						<p>tax-exempt status to all land trusts of at least 20 acres located in that municipality.</p> <p>Bill likely violates Article 9, section 8 of the Maine Constitution. which has been held to prohibit local option property taxes exemptions.</p>			
1159	1682	4/15	4/27	Saviello	An Act To Modify the Property Tax Abatement Laws	<p>Current law authorizes assessors to abate taxes for error or mistake and municipal officers or STA for the UT may abate taxes on a primary residence based on hardship or poverty.</p> <p>Provides that except for error or mistake, the municipal officers or the STA for the UT, may not grant an abatement on a primary residence for more than the taxes owed on 2 acres of land and the residence of the person seeking an abatement.</p> <p><u>Technical issues</u> need to be addresses on how to “sever” parcels for purposes of abatement, lien and foreclosure.</p>	ONTP		
1164	21	4/23	5/6	Hamann	An Act To Promote Tourism and Foster Economic Development	<p>Current law provides:</p> <ol style="list-style-type: none"> <li>1. A nonrefundable income tax credit for 5% of nonwage visual media production expenses</li> <li>2. Reimbursement of 12 % of certified production wages paid to a Maine resident and 10% of wages paid to a non-Maine resident.</li> </ol> <p>This bill provides</p> <ol style="list-style-type: none"> <li>1. A fully refundable income tax credit to a <u>major</u> visual media production company, for up to 25% of major visual media production expenses. DECD certifies applicants for a major visual media production A major visual media production is a visual media production with an overall budget greater than \$1,000,000. Entities receiving the Pine Tree Zone credit or certified visual media production credit may not receive this credit</li> <li>2. Expands the definition of “visual media</li> </ol>	ONTP	<p>Admin costs: \$11,000</p> <p>Revenue impact: not yet determined</p>	

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						<p>production” to include products intended for the internet.</p> <p>3. A major visual media production company must submit a nonrefundable application fee, which is 0.2% of the estimated tax credit, but may be no less than \$200 and no more than \$5,000.</p> <p>4. The Department of Economic and Community Development may deny a certificate for a visual media production or a major visual media production for any reason. The department is required to deny a certificate if it would qualify the production for tax credits in excess of the funds appropriated for that purpose. <u>It should be noted that funds are not appropriated for tax credits. The cost is reflected as a loss of revenue, not an appropriation.</u></p> <p>See also LD 1004.</p>			
1254	309	5/11	5/11	Foley	An Act To Implement and Fund an Integrated Beach Management Program	<p>This bill establishes and provides a funding mechanism for an integrated coastal beach management program. It imposes a \$1 per day fee, effective October 1, 2015, on the rental, between May 1st and October 31st, of living quarters in any hotel, rooming house or tourist or trailer camp, to be deposited into the Beach Management Fund established by the bill. Specifically, the bill:</p> <ol style="list-style-type: none"> <li>1. Creates an advisory group to: <ol style="list-style-type: none"> <li>A. Recommend priority classifications of beaches</li> <li>B. Recommend economic evaluations of beaches</li> <li>C. Provide funding estimates and recommend funding sources for beach projects and beach tourism infrastructure</li> <li>D. Provide other needed info</li> </ol> </li> <li>2. Requires DEP to create and maintain a priority classification of beaches based on resources and needs</li> </ol>	carryover		

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						<p>3. Established the Beach Management Fund to fund technical assistance to municipalities and provide funding assistance to municipalities in the development and implementation of beach projects and fund DEP administrative costs</p> <p>4. Requires reports by 1/15/16:</p> <p>A. From DoACF, Maine Coastal Program to DEP and JSC on ENR containing draft priority ranking for beach management projects and identifying a beach area with willing sellers for potential acquisition</p> <p>B. From DoACF, Maine Geological Survey to DEP and JSC on ENR recommending beach rankings with regard to geologic characteristics and suitability for beach nourishment or dune restoration</p> <p>C. From DIFW to DEP and JSC on ENR recommending beach rankings with regard to habilitate protection and management value</p>			
1269	1398	4/23	5/12	Stuckey	An Act To Restore Some Progressivity and Fairness to the State Income Tax	<p>This bill adds a new marginal income tax rate of 10% on income tax filers with taxable income in the top 2% of all taxpayers beginning with 2016 tax years.</p> <p>The State Tax Assessor is directed to determine the top taxable income threshold amount establishing the top 2% of taxpayers that file married joint returns every 3 years.. The bracket amounts for single filers would be 50% of Married joint brackets and heads of household would be 75% of married joint filers.</p> <p>Bracket amounts are indexed for inflation in the years in which a new calculation is not made.</p>	ONTP	Admin costs: absorbed	Admin costs: absorbed
1287	1119	4/23	5/6 5/19	Johnson	An Act To Ensure That Tax Expenditures Create High-quality Jobs	This bill sets minimum standards in the level of wages and benefits and health care provided to employees and in scheduling employee shifts and hours for employers who receive certain tax credits or reimbursement of State tax. The bill	tabled		

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						<p>requires the employers to report their employment data to Maine Revenue Services and for Maine Revenue Services to require the employers who are not in full compliance with the minimum standards to remit back to the State a pro rata amount of the tax credit or reimbursement received based upon their level of compliance with the wage, benefits, health care and scheduling requirements.</p> <p>This bill covers:</p> <ol style="list-style-type: none"> <li>1. The seed capital tax credit</li> <li>2. Pine Tree Zone credit</li> <li>3. The new markets capital investment credit</li> <li>4. Employment tax increment financing.</li> </ol> <p><u>MRS has numerous technical concerns.</u></p> <p><u>5/19 for sponsor to work on proposed amendment</u></p>			
1299	1754	5/11	5/19	Sherman	An Act To Allow Educational Access for Families	<p>This bill creates an income tax credit for “voluntary cash contributions” to scholarship granting organizations for tax years beginning ooa 1/1/16.</p> <p><u>Scholarship granting organizations</u> are defined as organizations that provide educational scholarships, to public or private school students in grades K to 12 who are from households in which the household incomes are equal to or below 250% of the nonfarm income official poverty line.</p> <p>The <u>amount of the credit</u> is the amount of voluntary cash contributions made to a scholarship granting organization, up to a maximum of \$1,000. Scholarship granting organizations that receive such contributions are subject to reporting requirements.</p> <p>The <u>credit is not allowed</u> for an educational scholarship provided to a student who attends a school that employs a paid staff or board member</p>	ONTP		

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						who is a member or an immediate family member of a member of the scholarship granting organization. (Needs clarification – credit is for contributions , not scholarships)			
1327	485	5/5	5/7	Goode	Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory	This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.	OTPA		
1367	1983	5/5	5/13	Fredette	Resolution, Proposing an Amendment to the Constitution of Maine To Eliminate the Income Tax	This resolution proposes to amend the Constitution of Maine to prohibit the Legislature, beginning January 1, 2020, from enacting or imposing a tax upon the income of persons in this State and to prohibit the State from levying or collecting such a tax for any period beginning on or after January 1, 2020.	ONTP/ OTPA		
1374	1965	5/11	5/12	Saviello	An Act To Expand the Educational Opportunity Tax Credit	This bill allows a <u>graduate of the Maine Maritime Academy</u> who is a resident of Maine but is <u>employed</u> in a position outside of Maine on a vessel <u>at sea</u> to qualify for the educational opportunity tax credit, which is currently available only to residents who are employed by an employer in Maine or who are deployed for military service.	OTPA	Admin costs: absorbed	Admin costs: absorbed
1383	991	5/11	5/12	Alfond	An Act To Attract Young People to Maine by Expanding the Job Creation Through Educational Opportunity Program	This bill makes the following changes to the educational opportunity tax credit for tax years beginning on or after January 1, 2016. 1. It expands eligibility to persons graduating after December, 31, 2015 from non-Maine community colleges, colleges and universities. 2. It expands the credit to cover graduate degrees. 3. It removes the requirement of Maine residency while attending school. 4. It permits coverage of refinanced and consolidated loans.	OTPA	Admin costs: \$40,452	Admin costs: \$76,781
1411	480	5/20		McCormick	An Act To Amend the Tax Laws	This bill is a DAFS< Maine Revenue Services agency bill to make changes to the tax laws.			



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1421	1928			Pouliot	An Act To Establish a Tax-free Savings Program for Individuals with Disabilities	<p>Under the federal Achieving a Better Life Experience Act of 2014, also known as the "ABLE Act," individuals with disabilities and the families of those individuals may establish federal tax exempt savings accounts and use the funds from those accounts to pay for the care of the individual with a disability, similar to so-called 529 accounts that allow tax-deferred savings for college expenses.</p> <p>This bill establishes the ABLE ME Savings Program, based on the federal Act, to allow individuals with disabilities who are residents of Maine or their families to establish savings accounts to be used for qualified disability expenses. Contributions made to the accounts are tax-deferred; withdrawals for qualified disability expenses, as well as the earnings of the account, are tax exempt. The program is administered by the Treasurer of State in compliance with the federal Act. The Treasurer of State is authorized to contract with financial organizations to serve as depositories or managers of the program.</p> <p>The program is open to an individual who is blind or disabled and whose blindness or disability occurred before the date on which the individual attained 26 years of age and to an individual who filed a disability certification to the satisfaction of the Secretary of the Treasury of the United States. Qualified disability expenses are defined in federal law and include expenses on behalf of a qualified individual for education, housing, transportation, employment training and support, assistive technology and personal support services and legal fees.</p> <p>The Treasurer of State is required to establish, impose and collect fees for the administration of the program. These fees may be imposed on a depository or program manager contracted with by the treasurer and, pursuant to the contract between the treasurer and the depository or program manager, on the account holders for the maintenance of the accounts. The fees collected by the treasurer must be used for the administrative expenses of the treasurer.</p>			

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