

Taxation Committee Carryover Bills

Status as of: 12/13/2011

LD	Title	Sponsor	PH	Last WS	Issues/Analysis/ Comments	Who/Cmt Lead Follow up needed/taken	Work Sessions/ Action/Vote
52	An Act To Dedicate a Percentage of the Sales and Use Tax on Motor Vehicles and Motor Vehicle Parts to the Highway Fund	CEBRA	2/15	3/14	Majority voted CO; goal to identify additional/alternative funding sources for HF	Further discussion with sponsor needed	11/9/11 Table
234	An Act To Provide a Sales Tax Exemption to Commercial Horticulturists	HARVELL	3/25	4/14	Unanimous OTP; Recommitted to Taxation Committee from the Appropriations Committee; may need to consider alternative funding sources or ways to make revenue neutral	Will review using evaluation criteria	11/9/11 Table
305	RESOLUTION, Proposing an Amendment to the Constitution of Maine To Allow Land and Buildings To Be Assessed Differently	CHIPMAN	4/29	5/11	Constitutional issues related to property tax policy in the assessment of land and buildings; need to examine issues re: Art IX, Sec 8 and 9.	No further action needed	11/9/11 ONTP
590	An Act To Require Review of Certain Changes to Sales Tax Policy Application or Practice prior to Implementation	CHASE	3/11	5/11	A workgroup met during Session to work this bill. Committee voted to CO bill on 5/4 and then reconsidered on 5/9 and tabled. Voted a majority and minority report of OPA/OPA on 5/11. The majority report was amended in the House and sent to Appropriations Table in the Senate. AFA recommitted to Taxation Committee to be carried over; may need to consider alternative funding sources or ways to reduce or offset revenue impact.	Rep Bennett discussed with sponsor	11/9/11 Table
835	An Act To Strengthen Maine's Economy through Improvements to the Educational Opportunity Tax Credit	KNIGHT	4/6	4/15	Originally voted out of Committee OPA/ONTP. Went to floor and committed back to Committee 5/26. Issues raised related to the promotion of this tax credit on school campuses as well as issues related funding. There is a report dated 2/16/11 submitted pursuant to PL 2009, c 533. Sec A-18.	Sen Woodbury and Rep Knight (sponsor) indicated work with interested parties is needed.	11/9/11 Table
849	An Act To Provide Tax Relief for Maine's Citizens	TRAHAN	3/31	5/4	This bill proposes using revenue exceeding the GF appropriation limitation and unappropriated surplus be used to increase by 20% the income bracket thresholds and to reduce the highest income tax rates. Originally voted OPA/ONTP/OPA. Majority report	Committee agreed to keep bill for possible vehicle for tax reform legislation	11/9/11 Table
876	An Act To Convert Vacant Commercial Property to Occupied Commercial Property	BENNETT	4/25	5/2	Unanimous vote to carry over. Sponsor needs more time to develop concept draft regarding tax policy impact on real estate decisions related to commercial properties.	No further action needed	9/7/11 ONTP
1138	An Act To Prevent Unnecessary Expulsion of Landowners from the Maine Tree Growth Tax Law Program	KNIGHT	4/29	5/5	This bill changes the penalty in the Maine Tree Growth Tax Law program for failure to file a forest mgnt/harvest plan by the end of the 10-year period/120-day notification and repeals the 15,000-acre cap on land in FOS allow easier transfer of property between that program and tree growth. Committee voted to carryover this bill in order to more thoroughly review the Tree Growth Tax Law policy and issues that have been raised related to the bill. There have been reports and past changes in legislation that the Committee may want to review in working this bill.	Rep Harmon assigned as lead. Should work with other Tree Growth bill.	11/9/11 Table

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1164	An Act To Support Maine Farms and Alleviate Hunger	DION	4/25	5/6	This bill proposes an income tax credit up to \$5,000 to for farmers who donate food to nonprofits organizations that feed low-income people. The Committee originally voted ONTP/OTPA on 5/3 and reconsidered on 5/6 voting to carry over. There was discussion of how this might dovetail with an effort to provide incentives to farmers to refrain from shooting deer that damage crops.	Rep Berry and Rep Harmon continue to work on options including a smaller credit.	11/9/11 Table
1225	An Act To Create an Income Tax Return Check-off To Fund Cancer Screening, Detection and Prevention	STRANG BURGESS	4/27	5/4	This bill creates a checkoff on the income tax form to allow tax filers to donate to the Comprehensive Cancer Screening, Detection and Prevention Fund for funding the cancer prevention and control program. Committee voted to carryover this bill in order to develop a standardized process for evaluating income tax return checkoff requests. There was discussion during a separate work session on a library check off bill (ONTP) about developing standard criteria rather than the "first come first serve" or evaluation on a case by case basis.	Originally voted ONTP/OTPA on 9/7/11, the bill was tabled on 10/12 to allow a full Committee review of the proposed minority amendment and possible alternatives. As proposed at Sept 7th meeting, the minority amendment would remove political parties; beginning 2015 and every 10 years thereafter review check offs and drop the 3 that have the smallest number of donations (not dollar amount) to make room for new ones proposed by legislation. The check off for cancer prevention and libraries should be added in 2015 within extra space created by removal of political parties	11/9/11 Table
1470	An Act To Ensure Harvesting of Timber on Land Taxed under the Maine Tree Growth Tax Law	RAYE	---	---	This bill is a concept draft and proposes to ensure that future applicants for Tree Growth classification are eligible only if they actually harvest timber. A public hearing has not been held. The Committee wants to review issues that have been raised regarding Tree Growth Tax Law policy and proper use of the program. There are reports available from previous Legislatures that the Committee may want to review that address a wide range of issues including timber harvesting.	Rep Harmon recommended no action until bill has PH	11/9/11 Table
1535	An Act Relating to Fiscal Notes on Proposed Legislation	KNIGHT	5/9	5/11	This bill requires a dynamic fiscal note process for any legislation that involves a tax expenditure or an increase or decrease in tax revenue resulting in a projected direct annual revenue impact of more than \$1,000,000. Unanimous vote to carry over in order to provide legislative and executive branch staff time to identify appropriate methodologies and resources for developing dynamic fiscal notes.	Rep Knight meeting with staff from OFPR, MRS and State Planning office to review how this can be implemented and will report back with any changes that may be needed to legislation.	11/9/11 Table