

Shaded LDs have been voted on by the
Committee

1/5/2022

TAXATION COMMITTEE

1/5/2022 MLC

130th LEGISLATURE

2nd REG SESSION

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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 ¹	
								FY22	FY23
1757	2202			Terry	An Act To Make Technical Changes to Maine Tax Laws DAFS/MRS bill – Do not schedule for PH before late January	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. Part B of the bill makes changes to the property tax laws. Part B: 1. Reduces the mandatory number of assessor certification exams Maine Revenue Services is required to hold from 4 to 2 per year; 2. Clarifies the amount of tax that must be paid when a taxpayer appeals a denial of abatement; and 3. Makes technical changes, such as removing obsolete references to state property tax, gender-specific references and other obsolete language.			
1763	2201			Terry	An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes DAFS/MRS bill – Can be scheduled for PH early January but should not be worked until later to see if Congress makes IRC changes that should be incorporated	EMERGENCY BILL. This bill updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986, as amended through December 31, 2021, for tax years beginning on or after January 1, 2021 and for any prior tax year as specifically provided by the United States Internal Revenue Code of 1986, as amended.			

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

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
								FY22	FY23
1764	2204			Terry	An Act To Make a Technical Correction Concerning Maine's Earned Income Tax Credit DAFS/MRS – SHOULD BE SCHEDULED and ENACTED ASAP. Bill corrects an error in 2021 bill that affects 2021 filing season.	EMERGENCY BILL. This bill corrects a drafting error in Public Law 2021, chapter 398 in the law governing the earned income tax credit. As enacted, the law limits the credit of 20% of the federal earned income tax credit for tax year 2021 for nonresidents and part-year residents to those who do not have a qualifying child. The intent of chapter 398 was to provide the 20% credit to all residents, nonresidents and part-year residents for tax year 2021, regardless of whether a resident, nonresident or part-year resident has a qualifying child; this bill accomplishes that intent.			
1794	2369			Terry	Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory DAFS/MRS bill – can be scheduled for PH in early January	This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.			
1890	2393			Perry	An Act To Create a Rental Fleet Registration Program and Equalize the Tax Rate Imposed on Rental Vehicles	Part A of this bill establishes a registration program for rental fleet vehicles that includes: <ol style="list-style-type: none"> 1. A common registration renewal month; 2. A unique owner registration number; 3. Required annual renewal; 4. The issuance of certificates of registration; 5. Distinctive license plates; 6. A temporary exemption from inspection requirements; and 7. The ability to transfer and remove rental fleet vehicles. Part A also specifies that participation in the rental fleet vehicle registration program has no effect on the requirements of the International Registration Plan. Part B of the bill addresses the treatment of vehicles owned by a rental car company for purposes of the sales and use tax. Current law requires that a rental car company that purchases a truck pay sales tax on that truck but is not required to charge sales tax on the charge for renting the truck to a consumer. Part B makes such a purchase exempt from the sales tax and makes the rental subject to the rate of a taxable service. Part B also makes technical corrections to the tax law regarding trucks.			