

STATE OF MAINE
130TH LEGISLATURE
FIRST REGULAR AND FIRST SPECIAL SESSIONS



Disposition of bills and summaries of all laws enacted or finally passed

**JOINT STANDING COMMITTEE ON
TAXATION**

December 2021

STAFF:

JULIE JONES, SR. LEGISLATIVE ANALYST
OFFICE OF FISCAL AND PROGRAM REVIEW
5 STATE HOUSE STATION
AUGUSTA, ME 04333
(207) 287-1635
<http://legislature.maine.gov/ofpr/>

MEMBERS:

SEN. BENJAMIN M. CHIPMAN, CHAIR
SEN. NATHAN L. LIBBY
SEN. MATTHEW POULIOT

REP. MAUREEN TERRY, CHAIR
REP. BENJAMIN T. COLLINGS
REP. LORI K. GRAMLICH
REP. ANN HIGGINS MATLACK
REP. JOSEPH C. PERRY, SR.
REP. MELANIE F. SACHS
REP. THEODORE JOSEPH KRYZAK, JR.
REP. BRUCE A. BICKFORD
REP. JEFFREY P. HANLEY
REP. MELDON H. CARMICHAEL

Joint Standing Committee on Taxation

SUBJECT INDEX

Administration of Tax Laws

Enacted

LD 141	An Act To Make Technical Changes to the Tax Laws	PUBLIC 253
LD 1216	An Act To Amend the State Tax Laws	PUBLIC 181

Not Enacted

LD 1067	An Act To Institute a State Tax Amnesty Program To Increase General Revenue Collections	CARRIED OVER
---------	---	--------------

Estate Tax

Not Enacted

LD 1524	An Act To Amend the Maine Exclusion Amount in the Estate Tax	Minority (ONTP) Report
LD 1704	An Act To Change the Exclusion Amount under the Estate Tax and Provide Additional Funding for the Housing Opportunities for Maine Fund	CARRIED OVER

Fuel Tax

Not Enacted

LD 1382	An Act To Invest in Maine's Roads and Bridges	Majority (ONTP) Report
---------	---	------------------------

Income Tax - General

Not Enacted

LD 428	An Act To Prevent Tax Haven Abuse	CARRIED OVER
--------	-----------------------------------	--------------

Income Tax - Reform

Not Enacted

LD 495	An Act To Improve Income Tax Progressivity by Establishing New Top Individual Income Tax Rates	ONTP
LD 498	An Act To Reauthorize a 3 Percent Tax on Income over \$200,000 To Lift All Maine Workers out of Poverty	Minority (ONTP) Report
LD 501	An Act To Amend Maine's Corporate Income Tax by Increasing the Top Rate from 8.93 Percent to 12.4 Percent	ONTP
LD 532	An Act To Lower Income Taxes for Middle-income Families in Maine	ONTP
LD 570	An Act To Provide for Fairness in the Taxation of Extraordinary and Unearned Income by Establishing a 3 Percent Surcharge on Net Capital Gains and Dividends Income over \$250,000 for Taxpayers Filing Single or Married Separate Returns and over \$500,000 for Taxpayers Filing Joint Returns	ONTP
LD 1136	An Act To Promote Fairness in Income Tax Rates by Making Them More Progressive	ONTP
LD 1289	An Act To Cut Property Taxes for Maine Residential Homeowners	CARRIED OVER
LD 1369	An Act To Provide Stimulus for Economic Recovery by Enacting a 5 Percent Flat Income Tax	Majority (ONTP) Report
LD 1443	An Act Regarding Higher Income Tax Levels	ONTP
LD 1500	An Act To Bring Equity to Maine's Tax Law by Adjusting Certain Individual Income Tax Rates	ONTP
LD 1677	An Act To Support Frontline Workers by Adding a Temporary Tax Bracket Affecting High Earners	ONTP

Income Tax Conformity

Not Enacted

- | | | |
|--------|---|------|
| LD 147 | An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes and Amend Income Tax Modifications and the Maine Capital Investment Tax Credit | ONTP |
| LD 288 | An Act To Conform the Maine Income Tax Law with Federal Law To Exempt Paycheck Protection Program Loans from Being Considered Taxable Income | ONTP |

Income Tax Credits, Exemptions, Deductions and Incentives

Enacted

- | | | |
|---------|--|------------|
| LD 188 | An Act Regarding the Transportation of Products in the Forest Products Industry | PUBLIC 280 |
| LD 229 | An Act To Increase Investment Caps in the Maine Seed Capital Tax Credit Program | PUBLIC 412 |
| LD 846 | Resolve, Directing the Department of the Secretary of State To Develop Website Information Related to Promoting Benefit Corporations | RESOLVE 48 |
| LD 978 | An Act To Create an Access to Justice Income Tax Credit | PUBLIC 473 |
| LD 1046 | An Act To Create an Income Tax Return Checkoff for Hunger Prevention | PUBLIC 437 |
| LD 1651 | An Act To Support Working Families through Outreach and Education about Tax Credits for Persons of Low Income | PUBLIC 479 |
| LD 1713 | An Act To Revitalize Maine's Paper Industry through the Establishment of an Income Tax Credit for Paper Manufacturing | PUBLIC 482 |

Not Enacted

- | | | |
|-------|--|--------------|
| LD 23 | An Act To Reinstate and Increase the Income Tax Deduction for Contributions to Education Savings Plans | CARRIED OVER |
|-------|--|--------------|

LD 136	An Act To Increase the Maximum Pension Deduction for State Income Tax	Died Between Houses
LD 168	An Act To Provide a Tax Break for Businesses That Employ People with Disabilities	Majority (ONTP) Report
LD 201	An Act To Reduce Greenhouse Gas Emissions and Promote Weatherization in the Buildings Sector by Extending the Sunset Date for the Historic Property Rehabilitation Tax Credit	CARRIED OVER
LD 217	An Act To Make Contributions Made To Pay Off School Meal Debt Tax-deductible	ONTP
LD 241	An Act To Support the Trades through a Tax Credit for Apprenticeship Programs	CARRIED OVER
LD 262	An Act To Combat Hunger by Creating an Income Tax Credit of up to \$5,000 Annually for Businesses Engaged in Food Production for Donations to Tax-exempt Organizations	CARRIED OVER
LD 308	An Act To Promote Research and Development in the State by Increasing and Marketing the Research Expense Tax Credit	CARRIED OVER
LD 731	An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons	CARRIED OVER
LD 798	An Act To Improve the Educational Opportunity Tax Credit	CARRIED OVER
LD 950	An Act To Improve Maine's Economic Development Incentives	ONTP
LD 973	An Act Regarding the Educational Opportunity Tax Credit	ONTP
LD 977	An Act Regarding the Maine Educational Opportunity Tax Credit	ONTP

Taxation

LD 1118	An Act To Promote Reliable Rural High-speed Internet	ONTP
LD 1145	An Act To Eliminate the State Income Tax on Maine Public Employees Retirement System Pensions	ONTP
LD 1156	An Act To Reduce Errors in Employment Tax Increment Financing Benefits	CARRIED OVER
LD 1184	An Act To Exempt from Taxation Certain Out-of-state Pensions	Majority (ONTP) Report
LD 1227	An Act To Provide Equity in the State Income Tax Deduction for Certain Public Employees Retirement System Pensions	CARRIED OVER
LD 1243	An Act To Exempt from Taxation Out-of-state Pensions	ONTP
LD 1251	An Act To Encourage Charitable Giving	Majority (ONTP) Report
LD 1334	An Act To Promote Economic Development through Increased Film Incentives	CARRIED OVER
LD 1406	An Act To Encourage Relocation to Rural Maine	CARRIED OVER
LD 1410	An Act To Incentivize the Development of the Labor Force in the Green Jobs Sector through Assistance in Repaying Student Loan Debt	ONTP
LD 1413	An Act To Provide Equity in the State Income Tax Deduction for Certain Public Employees Retirement System Pensions	CARRIED OVER
LD 1458	An Act To Expand Incentives To Live and Work in Maine through a Partial Tax Credit for Certain Student Loans	ONTP

Taxation

LD 1598	An Act To Eliminate Taxpayer Subsidies for Discriminatory Employers	ONTP
LD 1667	An Act To Create a Tax Credit for Maine Workers Who Have Earned Certificates from Accredited Institutions	ONTP
LD 1678	An Act To Support Child Care Providers and School Readiness through Tax Credits	CARRIED OVER

Motor Vehicle Excise Tax

Enacted

LD 1193	An Act To Exempt Certain Disabled Veterans from the Motor Vehicle Excise Tax	PUBLIC 240
---------	--	------------

Not Enacted

LD 94	An Act To Allow Municipalities To Exempt Volunteer Firefighters from Paying Excise Tax on Their Vehicles Used To Respond to Fire Calls	ONTP
LD 724	An Act To Base the Vehicle and Mobile Home Excise Tax on Actual Value	ONTP
LD 970	An Act To Base the Motor Vehicle Excise Tax on Actual Sale Price	ONTP
LD 1203	An Act To Amend the Application of the Excise Tax on Noncommercial Watercraft Temporarily in the State	ONTP
LD 1355	An Act To Amend the Motor Vehicle Excise Tax Exemption for Veterans Who Are Disabled	ONTP

Municipal Revenue Sharing

Not Enacted

LD 328	An Act To Fully Fund and Restore State-Municipal Revenue Sharing	CARRIED OVER
LD 403	An Act To Assist Service Center Communities by Adjusting State-Municipal Revenue Sharing	ONTP

LD 409	An Act To Provide Funding To Restore Fully State-Municipal Revenue Sharing	ONTP
LD 1257	An Act To Encourage Inclusionary Zoning in Municipalities by Increasing Revenue Sharing	ONTP

Other Taxes

Enacted

LD 871	An Act To Clarify Certain Provisions Regarding the Marijuana Excise Tax	PUBLIC 323
--------	---	------------

Not Enacted

LD 418	An Act To Create a Graduated Real Estate Transfer Tax	Veto Sustained
LD 527	An Act To Exempt MaineCare Appendix C Private Nonmedical Institutions from the Service Provider Tax	CARRIED OVER
LD 740	An Act To Provide Municipalities a Percentage of the Revenue Generated from the Taxes Imposed on the Sale of Recreational Marijuana in Those Municipalities	ONTP
LD 830	An Act To Restructure the Taxation of Adult Use Marijuana	CARRIED OVER
LD 1062	An Act To Phase Out the Insurance Premium Tax on Annuities	CARRIED OVER
LD 1185	An Act To Distribute Tax Revenue To Offset Costs Incurred by Adult Use Marijuana Host Municipalities	ONTP
LD 1195	An Act To Increase Funding to Qualifying Municipalities by Sharing Adult Use Marijuana Sales and Excise Tax Revenue	
LD 1337	An Act To Increase Affordable Housing and Reduce Property Taxes through an Impact Fee on Vacant Residences	CARRIED OVER
LD 1423	An Act To Prevent and Reduce Tobacco Use by Ensuring Adequate Funding for Tobacco Use Prevention and Cessation Programs and by	CARRIED OVER

Taxation

Raising the Tax on Tobacco Products and To Provide Funding To Reduce Disparities in Health Outcomes Based on Certain Factors

LD 1514	Resolve, Establishing the Commission To Study the Impact of Various Types of Taxes on Various Populations in the State	Died On Adjournment
LD 1569	Resolve, Establishing the Commission To Study the Role of Water as a Resource in the State of Maine	CARRIED OVER

Property Tax - Current Use

Enacted

LD 188	An Act Regarding the Transportation of Products in the Forest Products Industry	PUBLIC 280
--------	---	------------

Not Enacted

LD 1283	An Act To Amend the Maine Tree Growth Tax Law To Encourage Public Access	ONTP
---------	--	------

Property Tax - Exemptions

Enacted

LD 179	Resolve, To Require a Review of Property Tax Assessment of Energy Efficiency Improvements	RESOLVE 93
LD 191	An Act To Permit Municipalities To Provide Assistance to Veterans in Paying Property Taxes	PUBLIC 69
LD 198	An Act To Improve Maine's Tax Laws by Providing a Property Tax Exemption for Central Labor Councils	PUBLIC 410

Not Enacted

LD 290	An Act To Stabilize Property Taxes for Individuals 65 Years of Age or Older Who Own a Homestead for at Least 10 Years	CARRIED OVER
LD 351	An Act Regarding Municipal Valuation and State-owned Property	Majority (ONTP) Report
LD 470	An Act To Allow a Veteran Who Was a Member of the Military Reserves or Served in the National Guard To Qualify for the Veterans' Property Tax Exemption	Leave to Withdraw Pursuant to Joint Rule 310

Taxation

LD 576	An Act To Increase Property Tax Relief for Veterans	CARRIED OVER
LD 647	An Act To Expand Eligibility for the Veterans' Property Tax Exemption	CARRIED OVER
LD 659	An Act To Ease the Property Tax Burden by Authorizing Municipalities To Require Payments in Lieu of Taxes from Certain Exempt Organizations	ONTP
LD 708	An Act To Increase the Homestead Exemption to \$50,000	Majority (ONTP) Report
LD 1071	An Act To Reduce Property Taxes for Maine Residents	CARRIED OVER
LD 1166	An Act To Increase the Property Tax Exemption for Veterans by 50 Percent	ONTP
LD 1181	An Act To Reduce Property Taxes on the Primary Residence of Veterans Who Are 100 Percent Disabled Due to Service-connected Disabilities	ONTP
LD 1222	An Act To Reduce Property Taxes of Seniors in an Amount Equal to the Cost of Education	ONTP
LD 1289	An Act To Cut Property Taxes for Maine Residential Homeowners	CARRIED OVER
LD 1448	An Act To Increase the Homestead Property Tax Exemption	CARRIED OVER
LD 1482	An Act To Improve Access to Property Tax Exemptions for New Homeowners	CARRIED OVER
LD 1516	An Act To Amend the Property Tax Exemption for Persons Who Are Legally Blind	ONTP

Taxation

LD 1598 An Act To Eliminate Taxpayer Subsidies for Discriminatory Employers ONTP

Property Tax - General

Enacted

LD 897 An Act To Allow Municipalities To Set Below-market Interest Rates for Senior Citizen Property Tax Deferral Programs PUBLIC 120

LD 1132 An Act To Encourage the Renovation of Available Housing Stock PUBLIC 127

Property Tax - Valuation

Not Enacted

LD 534 An Act To Allow Tax Abatements for Catastrophic Loss ONTP

LD 1129 An Act Relating to the Valuation of Retail Sales Facilities CARRIED OVER

LD 1247 An Act To Place a Moratorium on Property Revaluations for Tax Purposes during a State of Emergency ONTP

Property Tax Relief Programs

Not Enacted

LD 731 An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons CARRIED OVER

LD 1174 An Act To Allow Municipalities To Send Separate Tax Bills for Municipal, County and School Taxes ONTP

LD 1638 An Act To Help Seniors and Certain Persons with Disabilities Remain in Their Homes by Providing for the Deferral of Property Taxes CARRIED OVER

Taxation

Sales and Use Tax

Enacted

LD 1468 An Act To Support All-terrain Vehicle Trail Improvement PUBLIC 446

Not Enacted

LD 80 An Act To Provide Critical Communications for Family Farms, Businesses and Residences by Strategic Public Investment in High-speed Internet and Broadband Infrastructure CARRIED OVER

LD 140 An Act To Assist Certain Businesses in the State That Sell Prepared Food or Alcohol Majority (ONTP) Report

LD 740 An Act To Provide Municipalities a Percentage of the Revenue Generated from the Taxes Imposed on the Sale of Recreational Marijuana in Those Municipalities ONTP

LD 1162 An Act To Dedicate a Percentage of the Sales and Use Tax on Motor Vehicles and Motor Vehicle Parts to the Highway Fund ONTP

LD 1342 An Act To Authorize a Local Option Sales Tax on Lodging and Other Goods and Provide Funding for Tax Abatement and Rental Relief Minority (ONTP) Report

LD 1418 An Act To Allow a Local Option Sales Tax on Meals and Lodging ONTP

Sales Tax Exemptions, Exclusions or Refunds

Enacted

LD 86 An Act To Make Sales to Area Agencies on Aging Tax-exempt PUBLIC 399

LD 401 An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries PUBLIC 416

LD 435 An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives PUBLIC 417

LD 1140 An Act To Establish a Sales Tax Exemption for the Purchase of Firearm Safety Devices PUBLIC 440

Not Enacted

LD 506 An Act To Reduce the Tax Burden on Low-income Electricity Customers CARRIED OVER

LD 538 An Act To Exempt Trailers Sold to Out-of-state Entities from Sales and Use Tax CARRIED OVER

LD 611 An Act To Exempt Long-term Lodging from the 9 Percent Sales Tax on Lodging Majority (ONTP) Report

LD 1261 An Act To Improve Camping Opportunities in Maine by Exempting Certain Campground Rental Fees from the Sales and Use Tax Majority (ONTP) Report

LD 1277 An Act To Remove Sales and Use Taxation on Monetary Metals Majority (ONTP) Report

LD 1335 An Act To Provide for Exemption from the Sales Tax for Menstrual Products CARRIED OVER

LD 1362 An Act To Excuse Certain Marketplace Sellers and Facilitators for Failing To Collect and Remit Sales and Use Taxes on Ammunition Sales Majority (ONTP) Report

LD 1371 An Act To Exempt Gold and Silver Transactions from State Sales and Use Tax Majority (ONTP) Report

LD 1381 An Act To Establish a Sales Tax Holiday To Help Maine Businesses Affected by the COVID-19 Pandemic Majority (ONTP) Report

LD 1395 An Act To Suspend Meals and Lodging Taxes until 12 Months after the COVID-19 Civil Emergency ONTP

LD 1462 An Act To Serve the Public Interest, Promote Journalism and Save Jobs by Restoring the Sales and Use Tax Exemption for Publications CARRIED OVER

Taxation

LD 1525	An Act To Exempt from Sales Tax Plastic Bags Required by a Municipal Solid Waste Management Program	ONTP
LD 1689	An Act To Ensure Equity in the Clean Energy Economy by Providing a Limited Tax Exemption for Certain Clean Energy Infrastructure Projects	CARRIED OVER
LD 1732	An Act To Amend the Sales Tax Exemption for Nonprofit Housing Development Organizations	CARRIED OVER

Tax Increment Financing

Enacted

LD 953	An Act To Improve Affordable Housing Options and Services To Address Homelessness	PUBLIC 261
--------	---	------------

Not Enacted

LD 412	An Act To Authorize the Use of Tax Increment Financing Funds for Constructing or Renovating Municipal Offices and Other Buildings	Majority (ONTP) Report
--------	---	------------------------

Tax Reform - Restructuring

Not Enacted

LD 276	An Act To Improve and Update Maine's Tax Laws	CARRIED OVER
LD 392	An Act To Amend the Tax Laws	CARRIED OVER
LD 484	An Act To Change Maine's Tax Laws	CARRIED OVER
LD 966	Resolve, Establishing the Commission To Study Fair, Equitable and Competitive Tax Policy for Maine's Working Families and Small Businesses To Enable the Implementation of the State's 10-year Economic Development Strategy	CARRIED OVER

Unorganized Territory

Enacted

LD 146	Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory	RESOLVE 8
--------	---	-----------

DIGEST OF BILLS AND SUMMARIES OF ENACTED LAWS
130th Legislature, First Regular and First Special Sessions - 2021

DIGEST OF BILLS

PL = Public Law; P&SL = Private and Special Law;
 RESLV = Resolve; CON RES = Constitutional Resolution;
 IB = Initiated Bill

**Bills Referred to
 Taxation (TAX)**

Comm	LD	Title	Comm Action		Carried over?	Final Disposition	Enacted Laws		Sess
							Law	Ch	
TAX	23	An Act To Reinstate and Increase the Income Tax Deduction for Contributions to Education Savings Plans	Reported Out	OTP-AM/ ONTP	Carried On Approps Table				S1
TAX	80	An Act To Provide Critical Communications for Family Farms, Businesses and Residences by Strategic Public Investment in High-speed Internet and Broadband Infrastructure	Carry Over Approved		Carried Over In Comm				S1
TAX	86	An Act To Make Sales to Area Agencies on Aging Tax-exempt	Reported Out	OTP-AM		Enacted	PL	399	S1
TAX	94	An Act To Allow Municipalities To Exempt Volunteer Firefighters from Paying Excise Tax on Their Vehicles Used To Respond to Fire Calls	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	136	An Act To Increase the Maximum Pension Deduction for State Income Tax	Reported Out	ONTP/ OTP-AM		Died Between Houses			S1
TAX	140	An Act To Assist Certain Businesses in the State That Sell Prepared Food or Alcohol	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1
TAX	141	An Act To Make Technical Changes to the Tax Laws	Reported Out	OTP-AM		Enacted	PL	253	S1
TAX	146	Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory	Reported Out	OTP-AM		Finally Passed	RESLV	8	R1
TAX	147	An Act To Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes and Amend Income Tax Modifications and the Maine Capital Investment Tax Credit	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	168	An Act To Provide a Tax Break for Businesses That Employ People with Disabilities	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1
TAX	179	Resolve, To Require a Review of Property Tax Assessment of Energy Efficiency Improvements	Reported Out	OTP-AM		Finally Passed	RESLV	93	S1
TAX	188	An Act Regarding the Transportation of Products in the Forest Products Industry	Reported Out	OTP-AM/ ONTP		Enacted	PL	280	S1
TAX	191	An Act To Permit Municipalities To Provide Assistance to Veterans in Paying Property Taxes	Reported Out	OTP-AM		Enacted	PL	69	S1

Bills Referred to
Taxation (TAX)

PL = Public Law; P&SL = Private and Special Law;
 RESLV = Resolve, CON RES = Constitutional Resolution;
 IB = Initiated Bill

Comm	LD	Title	Comm Action	Carried over?	Final Disposition	Enacted Laws		Sess
						Law	Ch	
TAX	198	An Act To Improve Maine's Tax Laws by Providing a Property Tax Exemption for Central Labor Councils	Reported Out OTP-AM/ ONTP		Enacted	PL	410	S1
TAX	201	An Act To Reduce Greenhouse Gas Emissions and Promote Weatherization in the Buildings Sector by Extending the Sunset Date for the Historic Property Rehabilitation Tax Credit	Reported Out OTP-AM	Carried On Approps Table				S1
TAX	217	An Act To Make Contributions Made To Pay Off School Meal Debt Tax-deductible	Reported Out ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	229	An Act To Increase Investment Caps in the Maine Seed Capital Tax Credit Program	Reported Out OTP-AM		Enacted	PL	412	S1
TAX	241	An Act To Support the Trades through a Tax Credit for Apprenticeship Programs	Reported Out OTP-AM	Carried On Approps Table				S1
TAX	262	An Act To Combat Hunger by Creating an Income Tax Credit of up to \$5,000 Annually for Businesses Engaged in Food Production for Donations to Tax-exempt Organizations	Reported Out OTP-AM/ ONTP	Carried On Approps Table				S1
TAX	276	An Act To Improve and Update Maine's Tax Laws	Carry Over Approved	Carried Over In Comm				S1
TAX	288	An Act To Conform the Maine Income Tax Law with Federal Law To Exempt Paycheck Protection Program Loans from Being Considered Taxable Income	Reported Out ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	290	An Act To Stabilize Property Taxes for Individuals 65 Years of Age or Older Who Own a Homestead for at Least 10 Years	Reported Out ONTP/ OTP-AM	Carried On Approps Table				S1
TAX	308	An Act To Promote Research and Development in the State by Increasing and Marketing the Research Expense Tax Credit	Carry Over Approved	Carried Over In Comm				S1
TAX	328	An Act To Fully Fund and Restore State-Municipal Revenue Sharing	Reported Out OTP-AM/ ONTP	Carried On Approps Table				S1
TAX	351	An Act Regarding Municipal Valuation and State-owned Property	Reported Out ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1
TAX	392	An Act To Amend the Tax Laws	Carry Over Approved	Carried Over In Comm				S1

PL = Public Law; P&SL = Private and Special Law;
 RESLV = Resolve; CON RES = Constitutional Resolution;
 IB = Initiated Bill

Bills Referred to
Taxation (TAX)

Comm	LD	Title	Comm Action	Carried over?	Final Disposition	Enacted Laws		Sess
						Law	Ch	
TAX	401	An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries	Reported Out	OTP-AM	Enacted	PL	416	S1
TAX	403	An Act To Assist Service Center Communities by Adjusting State-Municipal Revenue Sharing	Reported Out	ONTP	Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	409	An Act To Provide Funding To Restore Fully State-Municipal Revenue Sharing	Reported Out	ONTP	Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	412	An Act To Authorize the Use of Tax Increment Financing Funds for Constructing or Renovating Municipal Offices and Other Buildings	Reported Out	ONTP/ OTP-AM	Accepted Majority (ONTP) Report			S1
TAX	418	An Act To Create a Graduated Real Estate Transfer Tax	Reported Out	ONTP/ OTP-AM	Veto Sustained			S1
TAX	428	An Act To Prevent Tax Haven Abuse	Carry Over Approved		Carried Over In Comm			S1
TAX	435	An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives	Reported Out	OTP-AM	Enacted	PL	417	S1
TAX	470	An Act To Allow a Veteran Who Was a Member of the Military Reserves or Served in the National Guard To Qualify for the Veterans' Property Tax Exemption	Reported Out	LTW	Leave to Withdraw Pursuant to Joint Rule 310			R1
TAX	484	An Act To Change Maine's Tax Laws	Carry Over Approved		Carried Over In Comm			S1
TAX	495	An Act To Improve Income Tax Progressivity by Establishing New Top Individual Income Tax Rates	Reported Out	ONTP	Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	498	An Act To Reauthorize a 3 Percent Tax on Income over \$200,000 To Lift All Maine Workers out of Poverty	Reported Out	OTP-AM/ ONTP	Accepted Minority (ONTP) Report			S1
TAX	501	An Act To Amend Maine's Corporate Income Tax by Increasing the Top Rate from 8.93 Percent to 12.4 Percent	Reported Out	ONTP	Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	506	An Act To Reduce the Tax Burden on Low-income Electricity Customers	Reported Out	OTP-AM	Carried On Approps Table			S1

**Bills Referred to
Taxation (TAX)**

**PL = Public Law; P&SL = Private and Special Law;
RESLV = Resolve; CON RES = Constitutional Resolution;
IB = Initiated Bill**

Comm	LD	Title	Comm Action		Carried over?	Final Disposition	Enacted Laws		Sess
							Law	Ch	
TAX	527	An Act To Exempt MaineCare Appendix C Private Nonmedical Institutions from the Service Provider Tax	Reported Out	OTP-AM	Carried On Approps Table				S1
TAX	532	An Act To Lower Income Taxes for Middle-income Families in Maine	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	534	An Act To Allow Tax Abatements for Catastrophic Loss	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	538	An Act To Exempt Trailers Sold to Out-of-state Entities from Sales and Use Tax	Reported Out	OTP-AM	Carried On Approps Table				S1
TAX	570	An Act To Provide for Fairness in the Taxation of Extraordinary and Unearned Income by Establishing a 3 Percent Surcharge on Net Capital Gains and Dividends Income over \$250,000 for Taxpayers Filing Single or Married Separate Returns and over \$500,000 for Taxpayers Filing Joint Returns	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	576	An Act To Increase Property Tax Relief for Veterans	Reported Out	OTP-AM	Carried On Approps Table				S1
TAX	611	An Act To Exempt Long-term Lodging from the 9 Percent Sales Tax on Lodging	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1
TAX	647	An Act To Expand Eligibility for the Veterans' Property Tax Exemption	Reported Out	OTP-AM	Carried On Approps Table				S1
TAX	659	An Act To Ease the Property Tax Burden by Authorizing Municipalities To Require Payments in Lieu of Taxes from Certain Exempt Organizations	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	708	An Act To Increase the Homestead Exemption to \$50,000	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1
TAX	724	An Act To Base the Vehicle and Mobile Home Excise Tax on Actual Value	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1

PL = Public Law; P&SL = Private and Special Law;
 RESLV = Resolve; CON RES = Constitutional Resolution;
 IB = Initiated Bill

Bills Referred to
 Taxation (TAX)

Comm	LD	Title	Comm Action		Carried over?	Final Disposition	Enacted Laws		Sess
							Law	Ch	
TAX	731	An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons	Reported Out	OTP-AM	Carried On Approps Table				S1
TAX	740	An Act To Provide Municipalities a Percentage of the Revenue Generated from the Taxes Imposed on the Sale of Recreational Marijuana in Those Municipalities	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	798	An Act To Improve the Educational Opportunity Tax Credit	Carry Over Approved		Carried Over In Comm				S1
TAX	830	An Act To Restructure the Taxation of Adult Use Marijuana	Reported Out	OTP-AM/ ONTP	Carried On Approps Table				S1
TAX	846	Resolve, Directing the Department of the Secretary of State To Develop Website Information Related to Promoting Benefit Corporations	Reported Out	OTP-AM		Finally Passed	RESLV	48	S1
TAX	871	An Act To Clarify Certain Provisions Regarding the Marijuana Excise Tax	Reported Out	OTP		Emergency Enacted	PL	323	S1
TAX	897	An Act To Allow Municipalities To Set Below-market Interest Rates for Senior Citizen Property Tax Deferral Programs	Reported Out	OTP-AM		Enacted	PL	120	S1
TAX	950	An Act To Improve Maine's Economic Development Incentives	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	953	An Act To Improve Affordable Housing Options and Services To Address Homelessness	Reported Out	OTP-AM		Enacted	PL	261	S1
TAX	966	Resolve, Establishing the Commission To Study Fair, Equitable and Competitive Tax Policy for Maine's Working Families and Small Businesses To Enable the Implementation of the State's 10-year Economic Development Strategy	Reported Out	OTP-AM/ ONTP	Carried On Approps Table				S1
TAX	970	An Act To Base the Motor Vehicle Excise Tax on Actual Sale Price	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	973	An Act Regarding the Educational Opportunity Tax Credit	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1

Bills Referred to
Taxation (TAX)

PL = Public Law; P&SL = Private and Special Law;
 RESLV = Resolve; CON RES = Constitutional Resolution;
 IB = Initiated Bill

Comm	LD	Title	Comm Action	Carried over?	Final Disposition	Enacted Laws		Sess
						Law	Ch	
TAX	977	An Act Regarding the Maine Educational Opportunity Tax Credit	Reported Out ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	978	An Act To Create an Access to Justice Income Tax Credit	Reported Out OTP-AM		<u>Enacted</u>	<u>PL</u>	<u>473</u>	SI
TAX	1046	An Act To Create an Income Tax Return Checkoff for Hunger Prevention	Reported Out OTP-AM		<u>Enacted</u>	<u>PL</u>	<u>437</u>	SI
TAX	1062	An Act To Phase Out the Insurance Premium Tax on Annuities	Reported Out OTP-AM/ ONTP	Carried On Approps Table				SI
TAX	1067	An Act To Institute a State Tax Amnesty Program To Increase General Revenue Collections	Carry Over Approved	Carried Over In Comm				SI
TAX	1071	An Act To Reduce Property Taxes for Maine Residents	Reported Out OTP-AM/ OTP-AM	Carried On Approps Table				SI
TAX	1118	An Act To Promote Reliable Rural High-speed Internet	Reported Out ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	1129	An Act Relating to the Valuation of Retail Sales Facilities	Carry Over Approved	Carried Over In Comm				SI
TAX	1132	An Act To Encourage the Renovation of Available Housing Stock	Reported Out OTP-AM		<u>Enacted</u>	<u>PL</u>	<u>127</u>	SI
TAX	1136	An Act To Promote Fairness in Income Tax Rates by Making Them More Progressive	Reported Out ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	1140	An Act To Establish a Sales Tax Exemption for the Purchase of Firearm Safety Devices	Reported Out OTP-AM		<u>Enacted</u>	<u>PL</u>	<u>440</u>	SI
TAX	1145	An Act To Eliminate the State Income Tax on Maine Public Employees Retirement System Pensions	Reported Out ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	1156	An Act To Reduce Errors in Employment Tax Increment Financing Benefits	Carry Over Approved	Carried Over In Comm				SI

**Bills Referred to
Taxation (TAX)**

PL = Public Law; P&SL = Private and Special Law;
RESLV = Resolve; CON RES = Constitutional Resolution;
IB = Initiated Bill

Comm	LD	Title	Comm Action		Carried over?	Final Disposition	Enacted Laws		Sess
							Law	Ch	
TAX	1162	An Act To Dedicate a Percentage of the Sales and Use Tax on Motor Vehicles and Motor Vehicle Parts to the Highway Fund	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1166	An Act To Increase the Property Tax Exemption for Veterans by 50 Percent	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1174	An Act To Allow Municipalities To Send Separate Tax Bills for Municipal, County and School Taxes	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1181	An Act To Reduce Property Taxes on the Primary Residence of Veterans Who Are 100 Percent Disabled Due to Service-connected Disabilities	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1184	An Act To Exempt from Taxation Certain Out-of-state Pensions	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1
TAX	1185	An Act To Distribute Tax Revenue To Offset Costs Incurred by Adult Use Marijuana Host Municipalities	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1193	An Act To Exempt Certain Disabled Veterans from the Motor Vehicle Excise Tax	Reported Out	OTP-AM		<u>Enacted</u>	PL	240	S1
TAX	1195	An Act To Increase Funding to Qualifying Municipalities by Sharing Adult Use Marijuana Sales and Excise Tax Revenue	Carry Over Approved		Carried Over In Comm				S1
TAX	1203	An Act To Amend the Application of the Excise Tax on Noncommercial Watercraft Temporarily in the State	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1209	An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2021-22	Reported Out	OTP-AM		<u>Emergency Enacted</u>	PL	93	S1
TAX	1216	An Act To Amend the State Tax Laws	Reported Out	OTP-AM		<u>Enacted</u>	PL	181	S1
TAX	1222	An Act To Reduce Property Taxes of Seniors in an Amount Equal to the Cost of Education	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1227	An Act To Provide Equity in the State Income Tax Deduction for Certain Public Employees Retirement System Pensions	Reported Out	OTP-AM/ ONTP	Carried On Approps Table				S1

Bills Referred to
Taxation (TAX)

PL = Public Law; P&SL = Private and Special Law;
RESLV = Resolve; CON RES = Constitutional Resolution;
IB = Initiated Bill

Comm	LD	Title	Comm Action		Carried over?	Final Disposition	Enacted Laws		Sess
							Law	Ch	
TAX	1243	An Act To Exempt from Taxation Out-of-state Pensions	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1247	An Act To Place a Moratorium on Property Revaluations for Tax Purposes during a State of Emergency	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1251	An Act To Encourage Charitable Giving	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1
TAX	1257	An Act To Encourage Inclusionary Zoning in Municipalities by Increasing Revenue Sharing	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1261	An Act To Improve Camping Opportunities in Maine by Exempting Certain Campground Rental Fees from the Sales and Use Tax	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1
TAX	1277	An Act To Remove Sales and Use Taxation on Monetary Metals	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1
TAX	1283	An Act To Amend the Maine Tree Growth Tax Law To Encourage Public Access	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1289	An Act To Cut Property Taxes for Maine Residential Homeowners	Carry Over Approved		Carried Over In Comm				S1
TAX	1334	An Act To Promote Economic Development through Increased Film Incentives	Carry Over Approved		Carried Over In Comm				S1
TAX	1335	An Act To Provide for Exemption from the Sales Tax for Menstrual Products	Reported Out	OTP-AM	Carried On Approps Table				S1
TAX	1337	An Act To Increase Affordable Housing and Reduce Property Taxes through an Impact Fee on Vacant Residences	Carry Over Approved		Carried Over In Comm				S1
TAX	1342	An Act To Authorize a Local Option Sales Tax on Lodging and Other Goods and Provide Funding for Tax Abatement and Rental Relief	Reported Out	OTP-AM/ ONTP		Accepted Minority (ONTP) Report			S1
TAX	1355	An Act To Amend the Motor Vehicle Excise Tax Exemption for Veterans Who Are Disabled	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1362	An Act To Excuse Certain Marketplace Sellers and Facilitators for Failing To Collect and Remit Sales and Use Taxes on Ammunition Sales	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			S1

Bills Referred to
Taxation (TAX)

PL = Public Law; P&SL = Private and Special Law;
 RESLV = Resolve; CON RES = Constitutional Resolution;
 IB = Initiated Bill

Comm	LD	Title	Comm Action	Carried over?	Final Disposition	Enacted Laws		Sess	
						Law	Ch		
TAX	1369	An Act To Provide Stimulus for Economic Recovery by Enacting a 5 Percent Flat Income Tax	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			SI
TAX	1371	An Act To Exempt Gold and Silver Transactions from State Sales and Use Tax	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			SI
TAX	1381	An Act To Establish a Sales Tax Holiday To Help Maine Businesses Affected by the COVID-19 Pandemic	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			SI
TAX	1382	An Act To Invest in Maine's Roads and Bridges	Reported Out	ONTP/ OTP-AM		Accepted Majority (ONTP) Report			SI
TAX	1395	An Act To Suspend Meals and Lodging Taxes until 12 Months after the COVID-19 Civil Emergency	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	1406	An Act To Encourage Relocation to Rural Maine	Carry Over Approved		Carried Over In Comm				SI
TAX	1410	An Act To Incentivize the Development of the Labor Force in the Green Jobs Sector through Assistance in Repaying Student Loan Debt	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	1413	An Act To Provide Equity in the State Income Tax Deduction for Certain Public Employees Retirement System Pensions	Reported Out	ONTP/ OTP-AM	Carried On Approps Table				SI
TAX	1418	An Act To Allow a Local Option Sales Tax on Meals and Lodging	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	1423	An Act To Prevent and Reduce Tobacco Use by Ensuring Adequate Funding for Tobacco Use Prevention and Cessation Programs and by Raising the Tax on Tobacco Products and To Provide Funding To Reduce Disparities in Health Outcomes Based on Certain Factors	Carry Over Approved		Carried Over In Comm				SI
TAX	1443	An Act Regarding Higher Income Tax Levels	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	1448	An Act To Increase the Homestead Property Tax Exemption	Reported Out	OTP-AM/ ONTP	Carried On Approps Table				SI

Bills Referred to
Taxation (TAX)

PL = Public Law; P&SL = Private and Special Law;
RESLV = Resolve; CON RES = Constitutional Resolution;
IB = Initiated Bill

Comm	LD	Title	Comm Action		Carried over?	Final Disposition	Enacted Laws		Sess
							Law	Ch	
TAX	1458	An Act To Expand Incentives To Live and Work in Maine through a Partial Tax Credit for Certain Student Loans	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1462	An Act To Serve the Public Interest, Promote Journalism and Save Jobs by Restoring the Sales and Use Tax Exemption for Publications	Reported Out	ONTP/ OTP-AM	Carried On Approps Table				S1
TAX	1468	An Act To Support All-terrain Vehicle Trail Improvement	Reported Out	OTP-AM		<u>Enacted</u>	<u>PL</u>	<u>446</u>	S1
TAX	1482	An Act To Improve Access to Property Tax Exemptions for New Homeowners	Reported Out	OTP-AM	Carried On Approps Table				S1
TAX	1500	An Act To Bring Equity to Maine's Tax Law by Adjusting Certain Individual Income Tax Rates	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1514	Resolve, Establishing the Commission To Study the Impact of Various Types of Taxes on Various Populations in the State	Reported Out	OTP-AM/ ONTP		Died On Adjournment			S1
TAX	1516	An Act To Amend the Property Tax Exemption for Persons Who Are Legally Blind	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1524	An Act To Amend the Maine Exclusion Amount in the Estate Tax	Reported Out	OTP-AM/ ONTP		Accepted Minority (ONTP) Report			S1
TAX	1525	An Act To Exempt from Sales Tax Plastic Bags Required by a Municipal Solid Waste Management Program	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1569	Resolve, Establishing the Commission To Study the Role of Water as a Resource in the State of Maine	Reported Out	OTP-AM/ ONTP	Carried On Approps Table				S1
TAX	1598	An Act To Eliminate Taxpayer Subsidies for Discriminatory Employers	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1638	An Act To Help Seniors and Certain Persons with Disabilities Remain in Their Homes by Providing for the Deferral of Property Taxes	Reported Out	OTP-AM	Carried On Approps Table				S1

Bills Referred to
Taxation (TAX)

PL = Public Law; P&SL = Private and Special Law;
 RESLV = Resolve; CON RES = Constitutional Resolution;
 IB = Initiated Bill

Comm	LD	Title	Comm Action	Carried over?	Final Disposition	Enacted Laws		Sess	
						Law	Ch		
TAX	1651	An Act To Support Working Families through Outreach and Education about Tax Credits for Persons of Low Income	Reported Out	OTP-AM		<u>Enacted</u>	<u>PL</u>	<u>479</u>	SI
TAX	1667	An Act To Create a Tax Credit for Maine Workers Who Have Earned Certificates from Accredited Institutions	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	1677	An Act To Support Frontline Workers by Adding a Temporary Tax Bracket Affecting High Earners	Reported Out	ONTP		Ought Not to Pass Pursuant to Joint Rule 310			SI
TAX	1678	An Act To Support Child Care Providers and School Readiness through Tax Credits	Carry Over Approved		Carried Over In Comm				SI
TAX	1689	An Act To Ensure Equity in the Clean Energy Economy by Providing a Limited Tax Exemption for Certain Clean Energy Infrastructure Projects	Carry Over Approved		Carried Over In Comm				SI
TAX	1704	An Act To Change the Exclusion Amount under the Estate Tax and Provide Additional Funding for the Housing Opportunities for Maine Fund	Carry Over Approved		Carried Over In Comm				SI
TAX	1713	An Act To Revitalize Maine's Paper Industry through the Establishment of an Income Tax Credit for Paper Manufacturing	Reported Out	OTP-AM		<u>Enacted</u>	<u>PL</u>	<u>482</u>	SI
TAX	1732	An Act To Amend the Sales Tax Exemption for Nonprofit Housing Development Organizations	Carry Over Approved		Carried Over In Comm				SI

JOINT STANDING COMMITTEE ON TAXATION

LD 86 An Act To Make Area Agencies on Aging Tax-exempt

ENACTED LAW SUMMARY

Public Law 2021, chapter 399 provides a sales and use tax exemption for sales to area agencies on aging designated by the Department of Health and Human Services and to public and nonprofit agencies operating under grants from the Department of Health and Human Services in order to secure and maintain maximum independence and dignity in a home environment for older people capable of self-care with supportive services.

LD 141 An Act To Make Technical Changes to the Tax Laws

ENACTED LAW SUMMARY

Public Law 2021, chapter 253 makes technical changes to the tax laws.

Part A makes the following changes to the income tax laws, it:

1. Authorizes the Department of Administrative and Financial Services, Maine Revenue Services to disclose information to the Finance Authority of Maine necessary for the administration of the seed capital investment tax credit in the Maine Revised Statutes, Title 36, section 5216-B. The authority is responsible for certifying investments that are eligible for the credit;
2. Amends Title 36, section 5164, subsection 2, a provision of the Maine fiduciary income tax law, to incorporate gender-neutral terms, delete a duplicate word and make other technical textual changes;
3. Repeals the additional tax on lump-sum retirement plan distributions, which does not apply to tax years beginning after 2012;
4. Repeals the additional tax on early distributions from qualified retirement plans, which does not apply to tax years beginning after 2012;
5. Clarifies that, for both the tax imposed on insurance companies pursuant to Title 36, chapter 357 and on persons pursuant to Title 36, Part 8, for purposes of the employer credit for family and medical leave, "employees based in the State" means employees that perform more than 50% of employee-related activities for the employer at a location in Maine. This change reflects administrative practice since implementation of the credit;
6. Clarifies that a nonresident estate or trust that does not have Maine taxable income or a Maine income tax liability must nonetheless file a Maine income tax return if the estate or trust has distributable net income derived from or connected with sources in Maine and gross income of \$10,000 or more. This change reflects long-standing administrative practice; and
7. Amends Title 36, sections 5221 and 5228 to incorporate gender-neutral terms.

JOINT STANDING COMMITTEE ON TAXATION

Part B makes the following changes to the sales tax and hospital tax laws, it:

1. Amends the diabetic supplies exemption to require use by the purchaser;
2. Includes in Title 36 the effective date of three sales tax exemptions enacted in the First Regular Session of the 129th Legislature that did not take effect until after the adjournment of the Second Regular Session of the 129th Legislature and repeals conflicting public law provisions;
3. Clarifies the exemption for nonprofit worldwide charitable organizations; and
4. Removes the Mayo Regional Hospital in Dover-Foxcroft from the hospital tax definition of "municipally funded hospital."

Part C makes the following changes to the property tax laws, it:

1. Clarifies that the local assessor qualifying examination and individual examination results are confidential and thus not producible under a Freedom of Access Act request;
2. Clarifies that enhanced business equipment tax exemption reimbursement only applies to tax increment financing exempt business equipment when the reimbursement is used to fund a tax increment financing development program; and
3. Makes taxpayer identification numbers included on the commercial forestry excise tax return confidential and not public records for purposes of the Freedom on Access Act.

Part D makes the following changes to administration of the tax laws, it:

1. Updates Title 36, section 173, concerning collection by warrant, to clarify the intent and make technical changes; and
2. Repeals a provision that required the joint standing committee of the Legislature having jurisdiction over taxation matters to report out a bill permanently eliminating corporate tax expenditures totaling \$6,000,000 per biennium by February 6, 2016.

LD 146 Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory

ENACTED LAW SUMMARY

Resolve 2021, chapter 8 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory that were acquired by the State through foreclosure due to nonpayment of property taxes.

JOINT STANDING COMMITTEE ON TAXATION

LD 179 Resolve, To Require a Review of Property Tax Assessment of Energy Efficiency Improvements

ENACTED LAW SUMMARY

Resolve 2021, chapter 93 requires the Department of Administrative and Financial Services, Maine Revenue Services to convene a stakeholder group to review the assessment for property tax purposes of energy efficiency improvements, including heat pumps, for the purpose of identifying the most appropriate ways to assess such property for property tax purposes.

LD 188 An Act Regarding the Transportation of Products in the Forest Products Industry

ENACTED LAW SUMMARY

Public Law 2021, chapter 280 creates a civil violation for a motor carrier to transport, or a landowner of 50,000 acres or more of forest land that hires or contracts with a motor carrier to transport, forest products that are harvested from the landowner's land from a location in the State to another location in the State unless the motor carrier is operated by a resident of the United States. The Director of the Bureau of Forestry within the Department of Agriculture, Conservation and Forestry is required, within existing resources, to enforce this requirement and to notify the State Tax Assessor and municipal property tax assessors of violations.

LD 191 An Act To Permit Municipalities To Provide Assistance to Veterans in Paying Property Taxes

ENACTED LAW SUMMARY

Public Law 2021, chapter 69 authorizes municipalities to adopt a program that provides benefits to veterans and their eligible family members who own or rent a homestead in the municipality. The benefit for owners is based on the impact of property tax equalization on the amount received as a property tax exemption compared to the amount that would have applied if no equalization was applied. The benefit for renters is \$100.

LD 198 An Act To Improve Maine's Tax Laws by Providing a Property Tax Exemption for Central Labor Councils

ENACTED LAW SUMMARY

Public Law 2021, chapter 410 provides a property tax exemption for real estate and personal property owned and occupied or used solely for their own purposes by central labor councils.

JOINT STANDING COMMITTEE ON TAXATION

LD 229 An Act To Increase Investment Caps in the Maine Seed Capital Tax Credit Program

ENACTED LAW SUMMARY

Public Law 2021, chapter 412 provides that for investments approved for the seed capital tax credit by the Finance Authority of Maine prior to April 1, 30 2020, the limits on investments eligible for the credit are the limits that applied in 2020.

LD 401 An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries

ENACTED LAW SUMMARY

Public Law 2021, chapter 416 creates a sales and use tax exemption for cemetery companies exempt from federal income tax under the United States Internal Revenue Code of 1986.

LD 435 An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives

ENACTED LAW SUMMARY

Public Law 2021, chapter 417 creates a sales and use tax exemption for incorporated nonprofit collaboratives whose members are regional school units and that are organized to assist those units with professional development opportunities and services.

LD 846 Resolve, Directing the Department of the Secretary of State To Develop Website Information Related to Promoting Benefit Corporations

ENACTED LAW SUMMARY

Resolve 2021, chapter 48 directs the Department of the Secretary of State to develop a webpage on its publicly accessible website that provides easily accessible information about the purposes of benefit corporations and the method of forming such a corporation. The resolve also requires the Department of Economic and Community Development, Office of Business Development to provide a link on its publicly accessible website to information about benefit corporations on the website of the Department of the Secretary of State, to require organizations with which the department collaborates in business development to provide information about benefit corporations on their websites and to provide information about benefit corporations to organizations that the department supports that assist the department's mission related to economic prosperity.

JOINT STANDING COMMITTEE ON TAXATION

LD 871 An Act To Clarify Certain Provisions Regarding the Marijuana Excise Tax

ENACTED LAW SUMMARY

Public Law 2021, chapter 323 was submitted by the Department of Administrative and Financial Services to improve administration of the marijuana excise tax law. The law makes the following changes to the marijuana excise tax law.

1. It adds definitions of "wet marijuana flower" and "wet marijuana trim."
2. It removes the "per pound or fraction thereof" calculation of excise taxes for mature marijuana plants and, beginning July 1, 2021, provides an excise tax of \$35 per mature marijuana plant.
3. It requires a cultivation facility licensee to calculate the taxable weight by reducing the total weight of wet marijuana flower or wet marijuana trim by 75%, to account for the water in the flower or trim, before applying the excise tax.

Public Law 2021, chapter 323 was enacted as an emergency measure effective June 22, 2021.

LD 897 An Act To Allow Municipalities To Set Below-market Interest Rates for Senior Citizen Property Tax Deferral Programs

ENACTED LAW SUMMARY

Public Law 2021, chapter 120 changes the municipal property tax deferral program for senior citizens to permit a municipality adopting a deferral program to adopt an interest rate on deferred property taxes that is less than the rate established in statute.

LD 953 An Act To Improve Affordable Housing Options and Services To Address Homelessness

ENACTED LAW SUMMARY

Public Law 2021, chapter 261 permits tax increment financing to be used by a municipality to cover costs associated with the development of affordable housing in and outside development districts, for the use in supporting housing services for persons who are homeless, for the purpose of providing an incentive for development within the municipality.

JOINT STANDING COMMITTEE ON TAXATION

LD 978 An Act To Create an Access to Justice Income Tax Credit

ENACTED LAW SUMMARY

Public Law 2021, chapter 473 provides an income tax credit for five years for attorneys who practice law in the State and agree to practice for at least five years in an underserved area of the State as determined by the Supreme Judicial Court, to accept court appointments to represent clients in underserved areas, to perform pro bono legal services in underserved areas and to be certified by the Supreme Judicial Court. Eligibility for the credit is open from 2022 through 2027. The court may certify up to five eligible attorneys each year. The joint standing committee of the Legislature having jurisdiction over taxation matters is directed to review the effectiveness of the credit and may submit legislation to extend or revise it.

LD 1046 An Act To Create an Income Tax Return Checkoff for Hunger Prevention

ENACTED LAW SUMMARY

Public Law 2021, chapter 437 creates an income tax check-off provision on Maine individual income tax forms for taxpayers who wish to contribute to support the emergency food assistance program administered by the Department of Agriculture, Conservation and Forestry. It also establishes the Emergency Food Assistance Program Fund, to which revenue collected from the income tax checkoff is credited.

LD 1132 An Act To Encourage the Renovation of Available Housing Stock

ENACTED LAW SUMMARY

Public Law 2021, chapter 127 establishes an expedited process for a municipality to acquire clear title to abandoned property subject to a tax lien. The law also requires municipal officials to notify the Maine State Housing Authority of determinations of abandonment for use by the authority in determining opportunities for redevelopment, programs supporting first-time home buyers and similar programs and data analysis.

LD 1140 An Act To Establish a Sales Tax Exemption for the Purchase of Firearm Safety Devices

ENACTED LAW SUMMARY

Public Law 2021, chapter 440 establishes a sales and use tax exemption for a safe, lockbox, trigger lock or barrel lock that is specifically designed for securing firearms.

JOINT STANDING COMMITTEE ON TAXATION

LD 1193 An Act To Exempt Certain Disabled Veterans from the Motor Vehicle Excise Tax

ENACTED LAW SUMMARY

Public Law 2021, chapter 240 provides a motor vehicle excise tax exemption for veterans who are disabled by injury or disease incurred or aggravated during active military service in the line of duty and are receiving any form of pension or compensation from the United States Government for total, service-connected disability.

LD 1209 An Act To Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2021-22

ENACTED LAW SUMMARY

Public Law 2021, chapter 93 establishes municipal cost components for state and county services provided to the unorganized territory that would normally be paid for by a municipality. The municipal cost components constitute the property tax for the unorganized territory.

Public Law 2021, chapter 93 was enacted as an emergency measure effective June 8, 2021.

LD 1216 An Act To Amend the State Tax Laws

ENACTED LAW SUMMARY

Public Law 2021, chapter 181 was submitted by the Department of Administrative and Financial Services to make minor substantive changes to the tax laws.

Part A makes changes to the insurance premiums and income tax law. Part A:

1. Changes the due dates for community colleges, colleges and universities, Department of Education and Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy to submit reports on the implementation of the educational opportunity tax credit from February 1, 2021, for the colleges, and March 1, 2021, for the Department of Education and Office of Tax Policy, to February 1, 2022;
2. Repeals the requirement that remaining funds in the Medical Use of Marijuana Fund be used to fund the cost of the tax deductions provided pursuant to the Maine Revised Statutes, Title 36, section 5122, subsection 2, paragraph PP and Title 36, section 5200-A, subsection 2, paragraph BB and the cost of the position in the Department of Administrative and Financial Services, Bureau of Revenue Services that administers the tax deductions;
3. Delays the deadline for the review of the income tax credit for educational opportunity by the joint standing committee of the Legislature having jurisdiction over taxation matters from June 1, 2021 to June 1, 2022;

JOINT STANDING COMMITTEE ON TAXATION

4. Expands the so-called Maine insurance premiums retaliatory tax to include insurance companies incorporated in the District of Columbia or a possession of the United States;
5. Clarifies that the Maine reporting and tax payment requirements related to federal partnership adjustments under the new federal centralized partnership audit rules include negative federal adjustments arising from Internal Revenue Service partnership audits and administrative adjustment requests filed with the Internal Revenue Service. It also amends the requirements to allow a refund directly to the partnership in lieu of a refund to the affected partners to the extent that negative adjustments exceed positive adjustments;
6. Provides an individual taxpayer with a subtraction modification for income tax purposes for amounts related to the depreciation of business property previously added back to federal taxable income by a corporation of which the taxpayer is a shareholder and by which, absent an S corporation election, the corporation could have reduced its federal taxable income for the taxable year pursuant to the Maine Revised Statutes, Title 36, section 5200-A, subsection 2, paragraph FF;
7. Clarifies that the Maine reporting and tax payment requirements related to federal partnership adjustments under the new federal partnership audit rules also apply to a partnership that has filed an administrative adjustment request with the federal Internal Revenue Service;
8. Establishes a penalty for persons who fail to provide returns of information to the State Tax Assessor or who willfully furnish to the assessor a false or fraudulent return of information. Generally, returns of information consist of Forms W-2, Forms 1099 and other similar forms containing tax information necessary for filing Maine tax returns. Similar to the penalty imposed for failure to provide information statements, or for willfully providing a false or fraudulent statement to payees, the penalty is \$50 for each failure to provide a return of information to the State Tax Assessor. The penalty applies to returns of information required to be filed on or after January 31, 2022; and
9. Makes the following changes to the renewable chemicals tax credits:
 - A. Adds taxpayer information reporting and 3rd-party testing and verification credit requirements, to be specified by rules of the State Tax Assessor;
 - B. Clarifies that the renewable chemicals may not be sold as food, feed or fuel and that they must be produced in Maine;
 - C. Modifies the February 1, 2024 report on the renewable chemicals tax credit issued by the Department of Economic and Community Development to remove required reporting on the number of indirect jobs created and to include reporting on the newly reinstated credit for biofuel commercial production and commercial use under Title 36, section 5219-X; and
 - D. Clarifies several definitions in the renewable chemicals income tax credit.

JOINT STANDING COMMITTEE ON TAXATION

Part B makes changes to the sales tax law, applicable to sales occurring on or after January 1, 2022. Part B:

1. Clarifies that the Title 36, Part 3 definition of "in this State" includes sales of tangible personal property and taxable services sourced in this State pursuant to Title 36, section 1819;
2. Clarifies the exclusion from the definition of "retail sale" for the purposes of the sales and use tax laws of pickup trucks and vans with a gross vehicle weight of less than 26,000 pounds when purchased by a person primarily engaged in the business of renting automobiles;
3. Repeals the presumptive sales and use tax registrations requirements for affiliate-based and certain agent-based connections with the State;
4. Corrects a conflict created when two different public laws enacted the same section of law and:
 - A. Clarifies that the remote seller and marketplace registration requirements apply based on sales in this State and not the location from which they are delivered;
 - B. Repeals the remote seller and marketplace facilitator sales and use tax registration requirement for persons or marketplace facilitators, respectively, with at least 200 separate sales transactions in the State; and
 - C. Clarifies the agent, representative, salesperson, solicitor or distributor registration requirements by removing the redundant term "storage"; and
5. Expands the sales and use tax sourcing provision to apply to all sales and not just retail sales.

Part C makes changes to the property tax law. Part C:

1. Lowers the declared ratio accuracy threshold from within 20% to within 10% of the state valuation ratio last determined to align with the accuracy requirement provided for state reimbursement for the homestead exemption; and
2. Updates and aligns the audit authority for exemptions that are reimbursed by the State to municipalities, allowing for the audit of all reimbursable exemptions.

Part D makes the following updates to respond to certain COVID-19 impacts. Part D:

1. Aligns the Title 36 definitions of "disaster period" with the Title 10, section 9902 definition;
2. Relaxes the primary use requirement of the sales tax exemption for machinery and equipment by determining the equipment's primary use based only on the days in use; and
3. For tax years beginning in 2021, allows taxpayers to use the sourcing law of another jurisdiction when calculating the credit for income tax paid to other jurisdictions in certain COVID-19 pandemic-related teleworking circumstances.

JOINT STANDING COMMITTEE ON TAXATION

Part E clarifies and simplifies the corporate income tax law by establishing clearly defined, objective nexus thresholds as a practical structure for the current general "economic nexus" standard. These so-called factor presence thresholds clarify the minimum thresholds that, when exceeded by a corporation, subject that corporation to the Maine corporate income tax. In addition, the new thresholds create a safe harbor for corporations with little activity within the State that nonetheless have nexus under current law due to a small, but greater than de minimis, physical presence in the State. The new thresholds are \$250,000 of property, \$250,000 in payroll or \$500,000 in sales in Maine, or 25% of total property, payroll or sales in Maine, as determined under Title 36, chapter 821. The thresholds apply to tax years beginning on or after January 1, 2022.

LD 1468 An Act To Support All-terrain Vehicle Trail Improvement

ENACTED LAW SUMMARY

Public Law 2021, chapter 446 provides that 90% of the sales tax on the rental of all-terrain vehicles must be transferred to the ATV Recreational Management Fund administered by the Department of Agriculture, Conservation and Forestry and 10% of the revenue must be transferred to the Multimodal Transportation Fund administered by the Department of Transportation.

LD 1651 An Act To Support Working Families through Outreach and Education about Tax Credits for Persons of Low Income

ENACTED LAW SUMMARY

Public Law 2021, chapter 479 provides eligibility for the earned income tax credit to individuals who are immigrants who file federal income tax returns using a federally assigned individual taxpayer identification number. Chapter 479 also provides ongoing funds of \$36,500 per year beginning in fiscal year 2021-22 to the New Ventures Maine program within the University of Maine System for a statewide collaboration of nonprofit and for-profit partners to provide free volunteer tax assistance, including the filing of state tax returns; outreach to low-income individuals and families about federal and state tax credits; financial education, connections to financial services and other resources; education for providers and volunteers; and statewide data collection. The law also requires the New Ventures Maine program to submit an annual report describing its activities in the previous calendar year in providing tax assistance to low-income individuals and families.

JOINT STANDING COMMITTEE ON TAXATION

LD 1713 An Act To Revitalize Maine's Paper Industry through the Establishment of an Income Tax Credit for Paper Manufacturing

ENACTED LAW SUMMARY

Public Law 2021, chapter 482 provides a refundable income tax credit for tax years beginning on or after January 1, 2024 for a paper manufacturer that:

1. Makes qualifying investments from January 1, 2021 to December 31, 2025 of at least \$15,000,000 to acquire, modernize or improve the machinery used for the production of paper products at paper manufacturing facilities in this State;
2. Employs at least 400 qualified employees at a paper manufacturing facility in this State, at least 75% of whom earn at least 115% of the most recent annual per capita personal income in the county in which the qualified employee is employed;
3. Has not received for prior investments a federal new markets tax credit or a state new markets capital investments tax credit;
4. Does not receive a Maine new markets capital investment credit, Pine Tree Development Zone benefits for the same investment or benefits under the Maine Employment Tax Increment Financing Program; and
5. Is headquartered or will be headquartered in this State.

The refundable credit is equal to 4% of the qualified investment per year for 10 years, subject to certain limitations, such as a cap of \$40,000,000 on the total investment eligible for the credit for all taxpayers and a limit of \$1,600,000 on the aggregate credits claimed each year.

Public Law 2021, chapter 482 was subsequently amended through the enactment of Public Law 2021, chapter 485 (LD 17370).