

Shaded LDs have been voted on by the
Committee

WS 3/2/2023

**TAXATION COMMITTEE
131st LEGISLATURE
1st 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	
								FY24	FY25
144	362	2/7	2/16	Sachs	An Act Regarding the Monitoring of Municipal Abandoned Property	<p>1...<u>Under current law</u>, a municipality that certifies abandoned property is required to provide <u>information regarding the property to the Maine State Housing Authority</u> for use in determining opportunities for redevelopment, programs supporting first-time home buyers and similar programs and data analysis.</p> <p>2.. <u>This bill</u> instead requires the municipality to submit such <u>information to the Maine Redevelopment Land Bank Authority</u> for use in determining opportunities for redevelopment.</p> <p>MRS requests that this bill and LD 167 be held until later in the session to be considered with other bills affecting PT relief programs that will be affected by these changes.</p>	OTPA fno	No Fiscal Note required OFPR 2/24/23	

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	
								FY24	FY25
286	1192	2/14		Carlow	An Act to Authorize the Use of Tax Increment Financing Funds for Constructing or Renovating Municipal Offices and Other Municipal Buildings	<p><u>TIF districts must support economic development purposes and must be approved by DECD. List of allowed expenditures is lengthy. Use for general use municipal buildings is specifically excluded.</u></p> <p><u>This bill permits revenue from tax increment financing (TIF) districts to be used for the construction or renovation of municipal offices or other municipal buildings when the legislative body of the municipality determines that conditions exist that impair the proper functioning of government or otherwise hinder the vitality of the local economy.</u></p> <p>Bill provides that TIF revenue that may be used for municipal properties <u>may not exceed 10% of the total current assessed value of the TIF district or \$3,000,000, whichever is less</u> during a 20 year period for any one TIF district.</p> <p><u>MRS and DECD have technical concerns</u></p>			
287	235	2/14		Murphy	An Act to Support Parents by Providing a Sales Tax Exemption for Diapers	<p>This bill provides a sales tax exemption for disposable and reusable diapers for children.</p> <p>MRS suggests use of Streamlined Sales Tax definition of “diapers” and “children’s diapers.”</p> <p>MRS recommends using Streamlined Sales Tax definitions to provide clarity with regard to exempted items.</p>		LD 863 in 129 th died on Appropriations Table at end of 2 nd Regular Session. Bill also included diaper covers, wraps and pins	Fiscal note: \$1.7 million/year

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