

STATE OF MAINE
131ST LEGISLATURE
FIRST REGULAR AND FIRST SPECIAL SESSIONS



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

JOINT STANDING COMMITTEE ON TAXATION

October 2023

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Joint Standing Committee on Taxation

SUBJECT INDEX

Administration of Tax Laws

Enacted	LD 283	An Act to Make Technical Changes to the Maine Tax Laws	PUBLIC 360
	LD 1808	An Act to Amend the State Tax Laws	PUBLIC 441

Cannabis Taxation

Enacted	LD 1063	An Act to Provide Equitable Tax Treatment to State-licensed Cannabis Businesses	PUBLIC 444
Not Enacted	LD 88	An Act to Provide Qualifying Municipalities a Percentage of Adult Use Cannabis Sales and Excise Tax Revenues	Died On Adjournment
	LD 541	An Act to Create Parity in the Taxation of Medicine	Died On Adjournment
	LD 1176	An Act to Create Municipal Cannabis Revenue Sharing	ONTP
	LD 1384	An Act to Promote Fairness in the Taxation of Adult Use Cannabis	CARRIED OVER
	LD 1392	An Act to Change How the Adult Use Cannabis Excise Tax Is Calculated	Died Between Houses
	LD 1405	An Act to Change How Adult Use Cannabis Excise Tax Is Calculated	CARRIED OVER
	LD 1714	An Act to Create a Sustainable Funding Source for Recovery Community Centers Using a Percentage of the Adult Use Cannabis Tax Revenue	CARRIED OVER

Constitution

Not Enacted	LD 1928	An Act to Protect Maine Taxpayers from Unconstitutional Federal Expenditures	ONTP
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Estate Tax

Not Enacted	LD 802	An Act to Increase the Maine Exclusion Amount for Estate Tax Exemptions	Report B (ONTP)
	LD 1338	An Act to Amend the Maine Exclusion Amount in the Estate Tax	Majority (ONTP) Report

Income Tax - General

Not Enacted	LD 1337	An Act to Require a Corporation That Files a Tax Return in the State to File a Tax Disclosure Statement	CARRIED OVER
	LD 1891	An Act to Support Maine Businesses Through a Child Care Tax Credit and a Pass-through Entity Tax	CARRIED OVER

Income Tax - Reform

Not Enacted	LD 667	An Act to Impose a Tax Surcharge on Certain Incomes	ONTP
	LD 835	An Act to Phase Out the Income Tax	Majority (ONTP) Report
	LD 843	An Act to Improve Income Tax Progressivity by Establishing a New Top Individual Income Tax Rate	ONTP
	LD 971	An Act to Establish the Income Tax Relief Fund for Maine Residents	ONTP
	LD 1010	An Act to Provide Tax Relief for Working Families	CARRIED OVER
	LD 1213	An Act to Reform Income Taxes by Reducing Tax Rates for Each of the 3 Income Tax Brackets	ONTP
	LD 1231	An Act to Bring Fairness in Income Taxes to Maine Families by Adjusting the Tax Brackets	CARRIED OVER
	LD 1434	An Act to Abolish the Maine Income Tax and Establish a Zero-based Budget	Majority (ONTP) Report
	LD 1638	An Act to Lower the State's Individual Income Tax	Majority (ONTP) Report

LD 1651	An Act to Reduce the State Income Tax	ONTP
LD 1671	An Act to Reduce the Income Tax to 4.5 Percent on the Lowest Tax Bracket and Remove Low-income Families from Taxation	Report B (ONTP)
LD 1866	Resolve, to Establish the Commission to Study Fair, Equitable and Competitive Income Tax Policy for Maine's Families and Small Businesses	Died On Adjournment
LD 1946	An Act to Amend the Income Tax Law to Expand the Middle Tax Bracket, Increase the Lodging Tax and Increase the Short-term Automobile Rental Tax	ONTP

Income Tax Conformity

Not Enacted	LD 7	An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes and Change the Standard Deduction and References in the Dependent Exemption Tax Credit	Died On Adjournment
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Income Tax Credits, Exemptions, Deductions and Incentives

Enacted	LD 1063	An Act to Provide Equitable Tax Treatment to State-licensed Cannabis Businesses	PUBLIC 444
	LD 1313	An Act to Amend the Tax Credit for Major Business Headquarters Expansions Regarding Employees' Location and Time of Hire for Purposes of the Credit	PUBLIC 157
Not Enacted	LD 195	An Act to Exempt Gold Star Parents from Income Tax	ONTP
	LD 517	An Act to Allow Maine Families to Deduct Vehicle Excise Taxes on State Income Tax Returns	ONTP
	LD 533	An Act to Exempt Overtime Pay from Individual Income Tax	ONTP
	LD 641	An Act to Combat Hunger by Creating an Income Tax Credit for Businesses Engaged in Food Production for Donations to Qualified Organizations	ONTP
	LD 643	An Act to Promote Research and Development in the State by Increasing the Research Expense Tax Credit	CARRIED OVER
	LD 758	An Act to Account for the Impact of Inflation on the Taxation of Capital Gains and Losses	ONTP

LD 792	An Act to Provide a Turnpike Gasoline Fairness Credit for Maine Turnpike Drivers	Majority (ONTP) Report
LD 1075	An Act to Promote Economic Growth Through Increased Film Incentives	CARRIED OVER
LD 1147	An Act to Exempt Gold and Silver Coins and Bullion from the State Income Tax	ONTP
LD 1222	An Act to Expand Child Care Services Through an Employer-supported Tax Credit	CARRIED OVER
LD 1225	An Act to Protect Housing by Increasing the Property Tax Fairness Credit	ONTP
LD 1276	An Act to Create and Sustain Jobs and Affordable Housing Through the Development of Cooperatives and Employee-owned Businesses	CARRIED OVER
LD 1355	An Act to Establish a Behavioral Health Employment Income Tax Credit for Student Loan Payments	ONTP
LD 1475	An Act to Establish a Grant Program to Promote Biomanufacturing and Biotechnology Development	CARRIED OVER
LD 1544	An Act to Improve Economic Security for Maine Children by Amending the Maine Dependent Exemption Tax Credit	Died On Adjournment
LD 1573	An Act to Provide Financial Relief for Certain Volunteers Receiving Certain Education Benefits in Recognition of Their Volunteer Service	CARRIED OVER
LD 1631	An Act to Establish the Gas Tax Fairness Credit	ONTP
LD 1681	An Act to Encourage Residential Water Testing by Providing an Income Tax Deduction	ONTP
LD 1774	An Act Exempting Certain Emergency Distributions and Emergency Savings Accounts from Taxation	CARRIED OVER
LD 1810	An Act to Expand the Maine Historic Rehabilitation Credit and Establish a Weatherization Tax Credit	CARRIED OVER
LD 1873	An Act to Provide Heating Relief with Tax-free Home Energy Savings Accounts	CARRIED OVER
LD 1882	An Act to Increase the Deduction from Income for Pension Benefits	Died On Adjournment

Taxation

LD 1891	An Act to Support Maine Businesses Through a Child Care Tax Credit and a Pass-through Entity Tax	CARRIED OVER
LD 1894	An Act to Establish a Home Heating Income Tax Deduction	ONTP
LD 1900	An Act to Establish a Tax Credit for Employers Who Employ Persons Recovering from Substance Use Disorder	CARRIED OVER
LD 1974	An Act to Reauthorize Maine's New Markets Tax Credit Program	CARRIED OVER
LD 1999	An Act to Ensure the Equitable Treatment of Military Retirement Plan Income	CARRIED OVER

Motor Vehicle Excise Tax

**Not
Enacted**

LD 517	An Act to Allow Maine Families to Deduct Vehicle Excise Taxes on State Income Tax Returns	ONTP
LD 1168	An Act to Adjust Motor Vehicle Excise Tax Rates	ONTP
LD 1268	An Act to Provide for a Local Motor Vehicle Excise Tax Exemption for Qualifying Volunteer Firefighters and Emergency Medical Services Persons	ONTP
LD 1381	An Act to Create Fairness in Maine's Motor Vehicle Excise Tax by Basing the Tax on the Sale Price	ONTP
LD 1486	An Act to Exempt Tractor Trailer Trucks from the Excise Tax	ONTP
LD 1524	An Act to Eliminate the Excise Tax on Recreational Vehicles and Permit Municipal Adoption of Fees to Cover the Cost of Municipal Services to Campgrounds and Recreational Vehicle Parks	Majority (ONTP) Report
LD 2005	An Act to Eliminate the Aircraft Excise Tax	CARRIED OVER

Multiple Taxes

**Not
Enacted**

LD 457	An Act to Amend Maine's Tax Laws	CARRIED OVER
LD 499	An Act to Change Maine's Tax Laws	CARRIED OVER

LD 803	An Act Regarding Taxation	CARRIED OVER
LD 1958	An Act to Revise the Tax Laws Regarding the Mi'kmaq Nation	CARRIED OVER
LD 1961	An Act to Support Potato Processing in Maine	CARRIED OVER

Municipal Revenue Sharing

**Not
Enacted**

LD 793	An Act to Support Municipal Services with Revenue Sharing	ONTP
LD 1060	An Act to Support Municipal Public Safety by Increasing State-Municipal Revenue Sharing to 7 Percent	Majority (ONTP) Report

Other Taxes

Enacted

LD 68	Resolve, Directing the Office of Tax Policy to Study the Impact of Exempting Certain Nonprofit Organizations from the Sales and Use Tax and the Service Provider Tax	RESOLVE 88
LD 1855	Resolve, Directing the Office of Tax Policy to Study Maine's Mining Excise Tax	RESOLVE 83
LD 1979	An Act Regarding Surplus Lines Insurance Tax	PUBLIC 372

**Not
Enacted**

LD 210	An Act to Expand the List of Persons Exempt from the Real Estate Transfer Tax	CARRIED OVER
LD 633	An Act to Dedicate Revenue from Alcohol Tax to Alcohol Use Disorder Treatment	CARRIED OVER
LD 854	An Act to Fund the Protection and Restoration of Riparian and Estuarine Ecosystems and to Impose an Excise Tax on Certain Bottled Water Operators	Majority (ONTP) Report
LD 916	An Act to Establish a Windfall Profits Tax on Electric Utilities to Assist with Residential Heating Costs	CARRIED OVER
LD 1010	An Act to Provide Tax Relief for Working Families	CARRIED OVER
LD 1328	An Act to Fund a Public Defender's Office Through a Tax on University Endowment Income	ONTP

LD 1454	An Act Regarding the Distribution of Revenue from the Real Estate Transfer Tax	CARRIED OVER
LD 1720	An Act to Phase Out the Insurance Premium Tax on Annuities	CARRIED OVER
LD 1755	An Act to Exempt Certain Youth Development Nonprofit Organizations from Sales Tax and the Service Provider Tax	CARRIED OVER
LD 1853	An Act to Conform the Mining Excise Tax Laws to the Maine Metallic Mineral Mining Act and Set the Mining Excise Tax at 10 Percent	ONTP

Property Tax - Current Use

**Not
Enacted**

LD 341	An Act to Amend the Maine Tree Growth Tax Law to Encourage Housing Construction	Majority (ONTP) Report
LD 1135	An Act to Ensure that Carbon Credits Can Be Sold on Forest Land Enrolled in the Maine Tree Growth Tax Law	ONTP
LD 1648	An Act to Make Changes to the Farm and Open Space Tax Law	CARRIED OVER
LD 1685	An Act to Increase Acreage Eligibility and Change Requirements for Filing Plans Under the Maine Tree Growth Tax Law	CARRIED OVER

Property Tax - Exemptions

**Not
Enacted**

LD 1153	An Act to Allow Municipalities to Tax Personal Solar Energy Equipment Under 5 Megawatts	CARRIED OVER
LD 1258	An Act to Increase the Personal Property Tax Exemption for Farm Machinery	CARRIED OVER
LD 1538	An Act to Provide Tax Benefits to Persons Constructing Accessory Dwelling Units	CARRIED OVER
LD 1569	An Act to Exempt Certain Disabled Veterans from Property Taxes in Accordance with Their Disability Ratings	ONTP
LD 1595	An Act to Exempt the Estates of Veterans Who Were Disabled in the Line of Duty from Property Taxes	ONTP
LD 1600	An Act to Improve Property Tax Relief for Certain Disabled Veterans	Leave to Withdraw Pursuant to Joint Rule 310

LD 1717	An Act to Provide a Property Tax Exemption for All Veterans over 62 Years of Age	ONTP
LD 1737	An Act to Provide up to \$5,000 in Property Tax Relief to Veterans	CARRIED OVER

Property Tax - General

Enacted	LD 101	An Act to Return to the Former Owner Any Excess Funds Remaining After the Sale of Foreclosed Property	PUBLIC 358
	LD 144	An Act Regarding the Monitoring of Municipal Abandoned Property	PUBLIC 26
Not Enacted	LD 1743	An Act to Eliminate the Personal Property Tax	Majority (ONTP) Report
	LD 1954	An Act to Address the Recent Mill Closure in the Town of Jay by Providing Funds to Offset Property Tax Loss	Died On Adjournment

Property Tax - Valuation

Not Enacted	LD 2006	An Act to Amend the Laws Regarding Adjustments for Sudden and Severe Disruption of Municipal Valuation	CARRIED OVER
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Property Tax Relief Programs

Not Enacted	LD 37	An Act to Amend the Laws Governing Property Tax Stabilization for Senior Citizens to Eliminate the Requirement for an Annual Application	Majority (ONTP) Report
	LD 89	An Act to Clarify Eligibility for Property Tax Stabilization for Individuals 65 Years of Age or Older	ONTP
	LD 130	An Act to Eliminate Senior Citizen Property Tax Stabilization and Expand the Homestead Property Tax Exemption	Died On Adjournment
	LD 149	An Act to Amend the Definition of "Homestead" Under the Homestead Property Tax Exemption Laws	ONTP
	LD 167	An Act Regarding Eligibility for the Maine Resident Homestead Property Tax Exemption	ONTP
	LD 191	An Act to Amend the Laws Regarding Certain Business Equipment Tax Benefits	CARRIED OVER

LD 529	An Act to Remove the Annual Filing Requirement in the Property Tax Stabilization Laws	Majority (ONTP) Report
LD 984	An Act to Expand Access to the Homestead Property Tax Exemption	Majority (ONTP) Report
LD 1202	An Act to Increase the Homestead Exemption to \$50,000	ONTP
LD 1225	An Act to Protect Housing by Increasing the Property Tax Fairness Credit	ONTP
LD 1335	An Act to Amend the Property Tax Stabilization for Senior Citizens Law	CARRIED OVER
LD 1345	An Act to Permit Municipalities to Establish by Ordinance a Program for Partial Deferral of Property Taxes for Seniors	CARRIED OVER
LD 1380	An Act to Fund Municipal Administrative Costs Associated with the Senior Property Tax Stabilization Program	ONTP
LD 1386	An Act to Require That a Completed Form for the Homestead Property Tax Exemption Be Provided to a Person Purchasing a Home	ONTP
LD 1413	An Act to Amend the Laws Establishing a Property Tax Stabilization Program for Senior Citizens	ONTP
LD 1582	An Act to Clarify What Constitutes a Homestead for the Homestead Property Tax Exemption	ONTP
LD 1650	An Act to Create a Tiered Senior Resident Homestead Exemption	ONTP
LD 1945	An Act to Provide a Property Tax Exemption to All Veterans Who Are 62 Years of Age or Older and Increase the Current Exemption	ONTP

Sales and Use Tax

**Not
Enacted**

LD 88	An Act to Provide Qualifying Municipalities a Percentage of Adult Use Cannabis Sales and Excise Tax Revenues	Died On Adjournment
LD 713	An Act to Require the Transfer to the Highway Fund of 50 Percent of Sales Tax Collected from Automobile Dealers and Sales and Use Tax Collected from the Bureau of Motor Vehicles	Died On Adjournment
LD 793	An Act to Support Municipal Services with Revenue Sharing	ONTP

Taxation

LD 996	An Act to Allow a Municipality to Establish a Local Option Sales Tax	CARRIED OVER
LD 1027	An Act to Prohibit Local Sales Taxes	CARRIED OVER
LD 1212	Resolve, to Study the Economic Effects of Instituting a Seasonal Sales Tax	ONTP
LD 1298	An Act to Allow a Local Option Sales Tax on Short-term Lodging to Fund Affordable Housing	CARRIED OVER
LD 1445	An Act to Enact a Seasonal Sales Tax to Provide Income Tax Relief to Maine Residents	ONTP
LD 1747	An Act to Return the Sales Tax Rate to 5 Percent	Majority (ONTP) Report
LD 1755	An Act to Exempt Certain Youth Development Nonprofit Organizations from Sales Tax and the Service Provider Tax	CARRIED OVER
LD 1852	An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax	Majority (ONTP) Report
LD 1893	An Act to Allow a Municipality to Impose a Fee on Short-term Rentals for the Benefit of That Municipality	CARRIED OVER
LD 1946	An Act to Amend the Income Tax Law to Expand the Middle Tax Bracket, Increase the Lodging Tax and Increase the Short-term Automobile Rental Tax	ONTP
LD 2000	An Act to Change the Taxation of Rental Tangible Personal Property to Make It Consistent with the Predominant Method in Other States' Rental Industry Laws for Sales and Use Tax	CARRIED OVER

Sales Tax Exemptions, Exclusions or Refunds

Enacted

LD 68	Resolve, Directing the Office of Tax Policy to Study the Impact of Exempting Certain Nonprofit Organizations from the Sales and Use Tax and the Service Provider Tax	RESOLVE 88
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Not Enacted

LD 66	An Act to Prohibit the Taxation of Drinking Water	Majority (ONTP) Report
LD 287	An Act to Provide a Sales Tax Exemption for Diapers	CARRIED OVER
LD 541	An Act to Create Parity in the Taxation of Medicine	Died On Adjournment

LD 695	An Act to Exempt Nonprofit Land Trusts from Sales Tax	CARRIED OVER
LD 708	An Act to Establish a Sales Tax Holiday Weekend	Majority (ONTP) Report
LD 805	An Act to Provide That a Licensed Motor Vehicle Dealer May Claim a Credit for Sales Tax on the Purchase and Installation of Equipment to Be Used for the Charging of Electric Vehicles	ONTP
LD 1051	An Act to Protect Maine People from Inflation by Exempting Gold and Silver Coins and Bullion from the State Sales and Use Tax	Died Between Houses
LD 1118	An Act to Reduce the Sales Tax on Automobiles	ONTP
LD 1184	An Act to Exempt Certain Prescribed Home Medical Supplies from Sales Tax	CARRIED OVER
LD 1303	An Act to Exempt Utility Vehicles Purchased for Qualified Commercial Fishing or Commercial Farming from State Sales Tax	CARRIED OVER
LD 1493	An Act to Increase Affordable Housing by Expanding Tax Increment Financing	CARRIED OVER
LD 1504	An Act to Exempt Broadband Equipment from the Sales and Use Tax	ONTP
LD 1689	An Act to Exempt Prescription Pet Medications from Sales Tax	Died Between Houses

Tax Expenditure Review

Enacted	LD 849	An Act to Implement the Recommendations of the Working Group to Review the Process for Ongoing Review of Tax Expenditures by the Legislature	PUBLIC 417
Not Enacted	LD 1804	An Act to Provide Transparency and Accountability for Corporate Tax Expenditures	CARRIED OVER

Tax Increment Financing

Enacted	LD 286	An Act to Authorize the Use of Tax Increment Financing Funds for Constructing or Renovating Local Central Administrative Offices	PUBLIC 142
	LD 1182	An Act to Make Revisions to the Tax Increment Financing and Development District Laws	PUBLIC 377

Taxation

	LD 1644	An Act to Permit the Expenditure of Accumulated Tax Increment Revenues	PUBLIC 203
	LD 1739	An Act to Extend Development District Tax Increment Financing Districts	PUBLIC 472
Not Enacted	LD 1493	An Act to Increase Affordable Housing by Expanding Tax Increment Financing	CARRIED OVER

Tax Reform - Tax and Spending

Not Enacted	LD 1434	An Act to Abolish the Maine Income Tax and Establish a Zero-based Budget	Majority (ONTP) Report
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Unorganized Territory

Enacted	LD 6	Resolve, Authorizing the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory	RESOLVE 11
	LD 1308	An Act to Establish Municipal Cost Components for Unorganized Territory Services to Be Rendered in Fiscal Year 2023-24	PUBLIC 150

DIGEST OF BILLS
131ST LEGISLATURE FIRST REGULAR AND FIRST SPECIAL SESSIONS – 2023

Joint Standing Committee on Taxation

Comm	LD	Title	Comm Action		Carried over?	Date of last Comm Action	Final Disposition	Enacted Laws		Analyst Note?	Session
								Law	Ch		
TAX	6	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		4/12/23	Finally Passed	RESLV	11		S1
TAX	7	An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes and Change the Standard Deduction and References in the Dependent Exemption Tax Credit	Reported Out	OTP-AM		4/7/23	Died On Adjournment			✓	S1
TAX	37	An Act to Amend the Laws Governing Property Tax Stabilization for Senior Citizens to Eliminate the Requirement for an Annual Application	Reported Out	ONTP/OTP-AM		6/7/23	Accepted Majority (ONTP) Report				S1
TAX	66	An Act to Prohibit the Taxation of Drinking Water	Reported Out	ONTP/OTP-AM		6/13/23	Accepted Majority (ONTP) Report				S1
TAX	68	Resolve, Directing the Office of Tax Policy to Study the Impact of Exempting Certain Nonprofit Organizations from the Sales and Use Tax and the Service Provider Tax	Reported Out	OTP-AM		6/21/23	Finally Passed	RESLV	88		S1
TAX	88	An Act to Provide Qualifying Municipalities a Percentage of Adult Use Cannabis Sales and Excise Tax Revenues	Reported Out	OTP-AMONTP		5/5/23	Died On Adjournment				S1
TAX	89	An Act to Clarify Eligibility for Property Tax Stabilization for Individuals 65 Years of Age or Older	Reported Out	ONTP		4/7/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	101	An Act to Return to the Former Owner Any Excess Funds Remaining After the Sale of Foreclosed Property	Reported Out	OTP-AM		6/23/23	Emergency Enacted	PL	358		S1
TAX	130	An Act to Eliminate Senior Citizen Property Tax Stabilization and Expand the Homestead Property Tax Exemption	Reported Out	OTP-AM/OTP-AM		6/22/23	Died On Adjournment				S1

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131ST LEGISLATURE FIRST REGULAR AND FIRST SPECIAL SESSIONS – 2023

Joint Standing Committee on Taxation

Comm	LD	Title	Comm Action		Carried over?	Date of last Comm Action	Final Disposition	Enacted Laws		Analyst Note?	Session
								Law	Ch		
TAX	144	An Act Regarding the Monitoring of Municipal Abandoned Property	Reported Out	OTP/ONTP		3/13/23	Enacted	PL	26		S1
TAX	149	An Act to Amend the Definition of "Homestead" Under the Homestead Property Tax Exemption Laws	Reported Out	ONTP		4/7/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	167	An Act Regarding Eligibility for the Maine Resident Homestead Property Tax Exemption	Reported Out	ONTP		4/7/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	191	An Act to Amend the Laws Regarding Certain Business Equipment Tax Benefits	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	195	An Act to Exempt Gold Star Parents from Income Tax	Reported Out	ONTP		2/10/23	Ought Not to Pass Pursuant to Joint Rule 310				R1
TAX	210	An Act to Expand the List of Persons Exempt from the Real Estate Transfer Tax	Reported Out	OTP- AM/ONTP	Carried On Approps Table	3/27/23					S1
TAX	283	An Act to Make Technical Changes to the Maine Tax Laws	Reported Out	OTP- AM/OTP		6/22/23	Enacted	PL	360		S1
TAX	286	An Act to Authorize the Use of Tax Increment Financing Funds for Constructing or Renovating Local Central Administrative Offices	Reported Out	OTP- AM/ONTP		5/19/23	Enacted	PL	142		S1
TAX	287	An Act to Provide a Sales Tax Exemption for Diapers	Reported Out	OTP- AM/ONTP	Carried On Approps Table	4/19/23					S1
TAX	341	An Act to Amend the Maine Tree Growth Tax Law to Encourage Housing Construction	Reported Out	ONTP/OTP- AM		5/25/23	Accepted Majority (ONTP) Report				S1

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Joint Standing Committee on Taxation

Comm	LD	Title	Comm Action		Carried over?	Date of last Comm Action	Final Disposition	Enacted Laws		Analyst Note?	Session
								Law	Ch		
TAX	457	An Act to Amend Maine's Tax Laws	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	499	An Act to Change Maine's Tax Laws	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	517	An Act to Allow Maine Families to Deduct Vehicle Excise Taxes on State Income Tax Returns	Reported Out	ONTP		4/26/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	529	An Act to Remove the Annual Filing Requirement in the Property Tax Stabilization Laws	Reported Out	ONTP/OTP- AM		5/4/23	Accepted Majority (ONTP) Report				S1
TAX	533	An Act to Exempt Overtime Pay from Individual Income Tax	Reported Out	ONTP		5/5/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	541	An Act to Create Parity in the Taxation of Medicine	Reported Out	OTP- AM/ONTP		4/25/23	Died On Adjournment				S1
TAX	633	An Act to Dedicate Revenue from Alcohol Tax to Alcohol Use Disorder Treatment	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	641	An Act to Combat Hunger by Creating an Income Tax Credit for Businesses Engaged in Food Production for Donations to Qualified Organizations	Reported Out	ONTP		4/28/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	643	An Act to Promote Research and Development in the State by Increasing the Research Expense Tax Credit	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	667	An Act to Impose a Tax Surcharge on Certain Incomes	Reported Out	ONTP		5/23/23	Ought Not to Pass Pursuant to Joint Rule 310				S1

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								Law	Ch		
TAX	695	An Act to Exempt Nonprofit Land Trusts from Sales Tax	Reported Out	OTP- AM/OTP- AM	Carried On Approps Table	5/25/23					S1
TAX	708	An Act to Establish a Sales Tax Holiday Weekend	Reported Out	ONTP/OTP- AM		4/19/23	Accepted Majority (ONTP) Report				S1
TAX	713	An Act to Require the Transfer to the Highway Fund of 50 Percent of Sales Tax Collected from Automobile Dealers and Sales and Use Tax Collected from the Bureau of Motor Vehicles	Reported Out	OTP-AM		6/20/23	Died On Adjournment				S1
TAX	758	An Act to Account for the Impact of Inflation on the Taxation of Capital Gains and Losses	Reported Out	ONTP		6/6/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	792	An Act to Provide a Turnpike Gasoline Fairness Credit for Maine Turnpike Drivers	Reported Out	ONTP/OTP- AM		6/13/23	Accepted Majority (ONTP) Report				S1
TAX	793	An Act to Support Municipal Services with Revenue Sharing	Reported Out	ONTP		4/12/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	802	An Act to Increase the Maine Exclusion Amount for Estate Tax Exemptions	Reported Out	OTP- AM/ONTP		6/14/23	Accepted Report B (ONTP)				S1
TAX	803	An Act Regarding Taxation	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	805	An Act to Provide That a Licensed Motor Vehicle Dealer May Claim a Credit for Sales Tax on the Purchase and Installation of Equipment to Be Used for the Charging of Electric Vehicles	Reported Out	ONTP		4/7/23	Ought Not to Pass Pursuant to Joint Rule 310				S1

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TAX	835	An Act to Phase Out the Income Tax	Reported Out	ONTP/OTP- AM		5/15/23	Accepted Majority (ONTP) Report				S1
TAX	843	An Act to Improve Income Tax Progressivity by Establishing a New Top Individual Income Tax Rate	Reported Out	ONTP		4/7/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	849	An Act to Implement the Recommendations of the Working Group to Review the Process for Ongoing Review of Tax Expenditures by the Legislature	Reported Out	OTP- AM/ONTP		6/14/23	Enacted	PL	417		S1
TAX	854	An Act to Fund the Protection and Restoration of Riparian and Estuarine Ecosystems and to Impose an Excise Tax on Certain Bottled Water Operators	Reported Out	ONTP/OTP- AM		6/12/23	Accepted Majority (ONTP) Report				S1
TAX	916	An Act to Establish a Windfall Profits Tax on Electric Utilities to Assist with Residential Heating Costs	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	971	An Act to Establish the Income Tax Relief Fund for Maine Residents	Reported Out	ONTP		5/23/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	984	An Act to Expand Access to the Homestead Property Tax Exemption	Reported Out	ONTP/OTP- AM		6/20/23	Accepted Majority (ONTP) Report				S1
TAX	996	An Act to Allow a Municipality to Establish a Local Option Sales Tax	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1010	An Act to Provide Tax Relief for Working Families	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1027	An Act to Prohibit Local Sales Taxes	Carry Over Approved		Carried in Comm	7/25/23					S1

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Joint Standing Committee on Taxation

Comm	LD	Title	Comm Action		Carried over?	Date of last Comm Action	Final Disposition	Enacted Laws		Analyst Note?	Session
								Law	Ch		
TAX	1051	An Act to Protect Maine People from Inflation by Exempting Gold and Silver Coins and Bullion from the State Sales and Use Tax	Reported Out	OTP- AM/ONTP		5/5/23	Died Between Houses				S1
TAX	1060	An Act to Support Municipal Public Safety by Increasing State-Municipal Revenue Sharing to 7 Percent	Reported Out	ONTP/OTP- AM		6/14/23	Accepted Majority (ONTP) Report				S1
TAX	1063	An Act to Provide Equitable Tax Treatment to State-licensed Cannabis Businesses	Reported Out	OTP- AM/ONTP		6/21/23	Enacted	PL	444		S1
TAX	1075	An Act to Promote Economic Growth Through Increased Film Incentives	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1118	An Act to Reduce the Sales Tax on Automobiles	Reported Out	ONTP		4/26/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1135	An Act to Ensure that Carbon Credits Can Be Sold on Forest Land Enrolled in the Maine Tree Growth Tax Law	Reported Out	ONTP		4/28/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1147	An Act to Exempt Gold and Silver Coins and Bullion from the State Income Tax	Reported Out	ONTP		4/26/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1153	An Act to Allow Municipalities to Tax Personal Solar Energy Equipment Under 5 Megawatts	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1168	An Act to Adjust Motor Vehicle Excise Tax Rates	Reported Out	ONTP		5/5/23	Ought Not to Pass Pursuant to Joint Rule 310				S1

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Comm	LD	Title	Comm Action		Carried over?	Date of last Comm Action	Final Disposition	Enacted Laws		Analyst Note?	Session
								Law	Ch		
TAX	1176	An Act to Create Municipal Cannabis Revenue Sharing	Reported Out	ONTP		4/28/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1182	An Act to Make Revisions to the Tax Increment Financing and Development District Laws	Reported Out	OTP		6/14/23	Enacted	PL	377		S1
TAX	1184	An Act to Exempt Certain Prescribed Home Medical Supplies from Sales Tax	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1202	An Act to Increase the Homestead Exemption to \$50,000	Reported Out	ONTP		4/19/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1212	Resolve, to Study the Economic Effects of Instituting a Seasonal Sales Tax	Reported Out	ONTP		5/31/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1213	An Act to Reform Income Taxes by Reducing Tax Rates for Each of the 3 Income Tax Brackets	Reported Out	ONTP		6/6/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1222	An Act to Expand Child Care Services Through an Employer- supported Tax Credit	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1225	An Act to Protect Housing by Increasing the Property Tax Fairness Credit	Reported Out	ONTP		5/2/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1231	An Act to Bring Fairness in Income Taxes to Maine Families by Adjusting the Tax Brackets	Carry Over Approved		Carried in Comm	7/25/23					S1

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Comm	LD	Title	Comm Action		Carried over?	Date of last Comm Action	Final Disposition	Enacted Laws		Analyst Note?	Session
								Law	Ch		
TAX	1258	An Act to Increase the Personal Property Tax Exemption for Farm Machinery	Reported Out	OTP-AM		Carried On Approps Table	5/24/23				S1
TAX	1268	An Act to Provide for a Local Motor Vehicle Excise Tax Exemption for Qualifying Volunteer Firefighters and Emergency Medical Services Persons	Reported Out	ONTP			5/23/23	Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1276	An Act to Create and Sustain Jobs and Affordable Housing Through the Development of Cooperatives and Employee-owned Businesses	Reported Out	OTP-AM		Carried On Approps Table	6/20/23				S1
TAX	1298	An Act to Allow a Local Option Sales Tax on Short-term Lodging to Fund Affordable Housing	Carry Over Approved			Carried in Comm	7/25/23				S1
TAX	1303	An Act to Exempt Utility Vehicles Purchased for Qualified Commercial Fishing or Commercial Farming from State Sales Tax	Reported Out	OTP-AM		Carried On Approps Table	6/13/23				S1
TAX	1308	An Act to Establish Municipal Cost Components for Unorganized Territory Services to Be Rendered in Fiscal Year 2023-24	Reported Out	OTP-AM			5/17/23	Emergency Enacted	PL	150	S1
TAX	1313	An Act to Amend the Tax Credit for Major Business Headquarters Expansions Regarding Employees' Location and Time of Hire for Purposes of the Credit	Reported Out	OTP/ONTP			5/15/23	Enacted	PL	157	S1
TAX	1328	An Act to Fund a Public Defender's Office Through a Tax on University Endowment Income	Reported Out	ONTP			5/17/23	Ought Not to Pass Pursuant to Joint Rule 310			S1
TAX	1335	An Act to Amend the Property Tax Stabilization for Senior Citizens Law	Carry Over Approved			Carried in Comm	7/25/23				S1
TAX	1337	An Act to Require a Corporation That Files a Tax Return in the State to File a Tax Disclosure Statement	Carry Over Approved			Carried in Comm	7/25/23				S1
TAX	1338	An Act to Amend the Maine Exclusion Amount in the Estate Tax	Reported Out	ONTP/OTP- AM			6/16/23	Accepted Majority (ONTP) Report			S1

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Comm	LD	Title	Comm Action		Carried over?	Date of last Comm Action	Final Disposition	Enacted Laws		Analyst Note?	Session
								Law	Ch		
TAX	1345	An Act to Permit Municipalities to Establish by Ordinance a Program for Partial Deferral of Property Taxes for Seniors	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1355	An Act to Establish a Behavioral Health Employment Income Tax Credit for Student Loan Payments	Reported Out	ONTP		5/31/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1380	An Act to Fund Municipal Administrative Costs Associated with the Senior Property Tax Stabilization Program	Reported Out	ONTP		5/2/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1381	An Act to Create Fairness in Maine's Motor Vehicle Excise Tax by Basing the Tax on the Sale Price	Reported Out	ONTP		5/15/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1384	An Act to Promote Fairness in the Taxation of Adult Use Cannabis	Reported Out	OTP- AM/ONTP	Carried On Approps Table	6/21/23					S1
TAX	1386	An Act to Require That a Completed Form for the Homestead Property Tax Exemption Be Provided to a Person Purchasing a Home	Reported Out	ONTP		6/7/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1392	An Act to Change How the Adult Use Cannabis Excise Tax Is Calculated	Reported Out	OTP- AM/OTP- AM		6/22/23	Died Between Houses				S1
TAX	1405	An Act to Change How Adult Use Cannabis Excise Tax Is Calculated	Carry Over Approved		Carried in Comm	7/25/23					S1

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Comm	LD	Title	Comm Action		Carried over?	Date of last Comm Action	Final Disposition	Enacted Laws		Analyst Note?	Session
								Law	Ch		
TAX	1413	An Act to Amend the Laws Establishing a Property Tax Stabilization Program for Senior Citizens	Reported Out	ONTP		5/2/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1434	An Act to Abolish the Maine Income Tax and Establish a Zero-based Budget	Reported Out	ONTP/OTP-AM		6/14/23	Accepted Majority (ONTP) Report				S1
TAX	1445	An Act to Enact a Seasonal Sales Tax to Provide Income Tax Relief to Maine Residents	Reported Out	ONTP		5/15/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1454	An Act Regarding the Distribution of Revenue from the Real Estate Transfer Tax	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1475	An Act to Establish a Grant Program to Promote Biomanufacturing and Biotechnology Development	Reported Out	OTP-AM/ONTP	Carried On Approps Table	6/21/23					S1
TAX	1486	An Act to Exempt Tractor Trailer Trucks from the Excise Tax	Reported Out	ONTP		5/15/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1493	An Act to Increase Affordable Housing by Expanding Tax Increment Financing	Reported Out	OTP-AM/ONTP	Carried On Approps Table	6/20/23					S1
TAX	1504	An Act to Exempt Broadband Equipment from the Sales and Use Tax	Reported Out	ONTP		6/6/23	Ought Not to Pass Pursuant to Joint Rule 310				S1

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								Law	Ch		
TAX	1524	An Act to Eliminate the Excise Tax on Recreational Vehicles and Permit Municipal Adoption of Fees to Cover the Cost of Municipal Services to Campgrounds and Recreational Vehicle Parks	Reported Out	ONTP/OTP- AM		6/14/23	Accepted Majority (ONTP) Report				S1
TAX	1538	An Act to Provide Tax Benefits to Persons Constructing Accessory Dwelling Units	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1544	An Act to Improve Economic Security for Maine Children by Amending the Maine Dependent Exemption Tax Credit	Reported Out	OTP- AM/ONTP		6/22/23	Died On Adjournment				S1
TAX	1569	An Act to Exempt Certain Disabled Veterans from Property Taxes in Accordance with Their Disability Ratings	Reported Out	ONTP		5/31/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1573	An Act to Provide Financial Relief for Certain Volunteers Receiving Certain Education Benefits in Recognition of Their Volunteer Service	Reported Out	OTP- AM/ONTP	Carried On Approps Table	6/16/23					S1
TAX	1582	An Act to Clarify What Constitutes a Homestead for the Homestead Property Tax Exemption	Reported Out	ONTP		6/6/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1595	An Act to Exempt the Estates of Veterans Who Were Disabled in the Line of Duty from Property Taxes	Reported Out	ONTP		5/31/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1600	An Act to Improve Property Tax Relief for Certain Disabled Veterans	Reported Out	LTW		5/15/23	Leave to Withdraw Pursuant to Joint Rule 310				S1

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								Law	Ch		
TAX	1631	An Act to Establish the Gas Tax Fairness Credit	Reported Out	ONTP		5/23/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1638	An Act to Lower the State's Individual Income Tax	Reported Out	ONTP/OTP- AM		6/14/23	Accepted Majority (ONTP) Report				S1
TAX	1644	An Act to Permit the Expenditure of Accumulated Tax Increment Revenues	Reported Out	OTP		5/31/23	Enacted	PL	203		S1
TAX	1648	An Act to Make Changes to the Farm and Open Space Tax Law	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1650	An Act to Create a Tiered Senior Resident Homestead Exemption	Reported Out	ONTP		5/2/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1651	An Act to Reduce the State Income Tax	Reported Out	ONTP		5/23/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1671	An Act to Reduce the Income Tax to 4.5 Percent on the Lowest Tax Bracket and Remove Low-income Families from Taxation	Reported Out	OTP- AM/ONTP		6/20/23	Accepted Report B (ONTP)				S1
TAX	1681	An Act to Encourage Residential Water Testing by Providing an Income Tax Deduction	Reported Out	ONTP		5/23/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1685	An Act to Increase Acreage Eligibility and Change Requirements for Filing Plans Under the Maine Tree Growth Tax Law	Carry Over Approved		Carried in Comm	7/25/23					S1

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							Law	Ch			
TAX	1689	An Act to Exempt Prescription Pet Medications from Sales Tax	Reported Out	ONTP/OTP-AM		6/14/23	Died Between Houses				S1
TAX	1714	An Act to Create a Sustainable Funding Source for Recovery Community Centers Using a Percentage of the Adult Use Cannabis Tax Revenue	Reported Out	OTP-AM	Carried On Approps Table	6/20/23					S1
TAX	1717	An Act to Provide a Property Tax Exemption for All Veterans over 62 Years of Age	Reported Out	ONTP		5/23/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1720	An Act to Phase Out the Insurance Premium Tax on Annuities	Reported Out	OTP-AM/ONTP	Carried On Approps Table	6/14/23					S1
TAX	1737	An Act to Provide up to \$5,000 in Property Tax Relief to Veterans	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1739	An Act to Extend Development District Tax Increment Financing Districts	Reported Out	OTP-AM/ONTP		6/21/23	Enacted	PL	472		S1
TAX	1743	An Act to Eliminate the Personal Property Tax	Reported Out	ONTP/OTP-AM		6/22/23	Accepted Majority (ONTP) Report				S1
TAX	1747	An Act to Return the Sales Tax Rate to 5 Percent	Reported Out	ONTP/OTP-AM		6/20/23	Accepted Majority (ONTP) Report				S1
TAX	1755	An Act to Exempt Certain Youth Development Nonprofit Organizations from Sales Tax and the Service Provider Tax	Reported Out	OTP-AM	Carried On Approps Table	6/14/23					S1
TAX	1774	An Act Exempting Certain Emergency Distributions and Emergency Savings Accounts from Taxation	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1804	An Act to Provide Transparency and Accountability for Corporate Tax Expenditures	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1808	An Act to Amend the State Tax Laws	Reported Out	OTP-AM/ONTP		6/21/23	Emergency Enacted	PL	441		S1

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								Law	Ch		
TAX	1810	An Act to Expand the Maine Historic Rehabilitation Credit and Establish a Weatherization Tax Credit	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1852	An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax	Reported Out	ONTP/OTP- AM		6/20/23	Accepted Majority (ONTP) Report				S1
TAX	1853	An Act to Conform the Mining Excise Tax Laws to the Maine Metallic Mineral Mining Act and Set the Mining Excise Tax at 10 Percent	Reported Out	ONTP		5/31/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1855	Resolve, Directing the Office of Tax Policy to Study Maine's Mining Excise Tax	Reported Out	OTP-AM		6/15/23	Finally Passed	RESLV	83		S1
TAX	1866	Resolve, to Establish the Commission to Study Fair, Equitable and Competitive Income Tax Policy for Maine's Families and Small Businesses	Reported Out	OTP- AM/ONTP		6/21/23	Died On Adjournment				S1
TAX	1873	An Act to Provide Heating Relief with Tax-free Home Energy Savings Accounts	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1882	An Act to Increase the Deduction from Income for Pension Benefits	Reported Out	OTP-AM		6/14/23	Died On Adjournment				S1
TAX	1891	An Act to Support Maine Businesses Through a Child Care Tax Credit and a Pass-through Entity Tax	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1893	An Act to Allow a Municipality to Impose a Fee on Short-term Rentals for the Benefit of That Municipality	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1894	An Act to Establish a Home Heating Income Tax Deduction	Reported Out	ONTP		5/31/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1900	An Act to Establish a Tax Credit for Employers Who Employ Persons Recovering from Substance Use Disorder	Carry Over Approved		Carried in Comm	7/25/23					S1

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								Law	Ch		
TAX	1928	An Act to Protect Maine Taxpayers from Unconstitutional Federal Expenditures	Reported Out	ONTP		5/31/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1945	An Act to Provide a Property Tax Exemption to All Veterans Who Are 62 Years of Age or Older and Increase the Current Exemption	Reported Out	ONTP		5/31/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1946	An Act to Amend the Income Tax Law to Expand the Middle Tax Bracket, Increase the Lodging Tax and Increase the Short-term Automobile Rental Tax	Reported Out	ONTP		6/6/23	Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1954	An Act to Address the Recent Mill Closure in the Town of Jay by Providing Funds to Offset Property Tax Loss	Reported Out	OTP- AM/ONTP		6/20/23	Died On Adjournment				S1
TAX	1958	An Act to Revise the Tax Laws Regarding the Mi'kmaq Nation	Reported Out	OTP-AM	Carried On Approps Table	6/20/23					S1
TAX	1961	An Act to Support Potato Processing in Maine	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1974	An Act to Reauthorize Maine's New Markets Tax Credit Program	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	1979	An Act Regarding Surplus Lines Insurance Tax	Reported Out	OTP-AM		6/21/23	Enacted	PL	372		S1
TAX	1999	An Act to Ensure the Equitable Treatment of Military Retirement Plan Income	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	2000	An Act to Change the Taxation of Rental Tangible Personal Property to Make It Consistent with the Predominant Method in Other States' Rental Industry Laws for Sales and Use Tax	Carry Over Approved		Carried in Comm	7/25/23					S1
TAX	2005	An Act to Eliminate the Aircraft Excise Tax	Carry Over Approved		Carried in Comm	7/25/23					S1

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								Law	Ch		
TAX	2006	An Act to Amend the Laws Regarding Adjustments for Sudden and Severe Disruption of Municipal Valuation	Carry Over Approved		Carried in Comm	7/25/23					S1

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LD 6 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 2023, chapter 11 authorizes the State Tax Assessor to convey the interest of the State in parcels of real estate in the Unorganized Territory acquired by the State through the foreclosure of tax liens for nonpayment of property taxes.

LD 68 Resolve, Directing the Office of Tax Policy to Study the Impact of Exempting Certain Nonprofit Organizations from the Sales and Use Tax and the Service Provider Tax

ENACTED LAW SUMMARY

Resolve 2023, chapter 88 requires the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy to study the legislative history of entity-based sales tax exemptions and service provider tax exemptions provided to qualifying nonprofit organizations, including but not limited to review of the entities currently covered and those excluded, the impact of changes to statutes if criteria were broadened and exemptions in other states. The department is required to submit a report to the Joint Standing Committee on Taxation no later than January 15, 2024. The committee may report out a bill to the Second Regular Session of the 131st Legislature regarding the report.

LD 101 An Act to Return to the Former Owner Any Excess Funds Remaining After the Sale of Foreclosed Property

ENACTED LAW SUMMARY

Public Law 2023, chapter 358 provides a process that requires a municipality to return to the former owner of property excess proceeds from the sale of property which has been acquired by the municipality by foreclosure due to the failure of the former owner to pay property taxes. The new process amends the current process that applies to a homestead owned by a person 65 years of age or older by expanding coverage to property owners regardless of age and without regard to whether the property is a homestead and makes changes to facilitate administration of the process for foreclosure and return of excess proceeds to the former owner of the property. Public Law 2023, chapter 358 also creates a Working Group to Study Equity in the Property Tax Foreclosure Process under the direction of the Department of Administrative and Financial Services, Bureau of Revenue Services, and directs the working group to study and report to the Legislature by January 15, 2024 on issues associated with the process regarding foreclosure for failure to pay property tax.

Public Law 2023, chapter 358 was enacted as an emergency measure effective June 30, 2023.

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LD 144 An Act Regarding the Monitoring of Municipal Abandoned Property

ENACTED LAW SUMMARY

Public Law 2023, chapter 26 requires a municipality that certifies abandoned property to submit the address and parcel data for the property to the Maine Redevelopment Land Bank Authority for use in determining opportunities for redevelopment of the property instead of to the Maine State Housing Authority to support first time home buyers and similar programs.

LD 283 An Act to Make Technical Changes to the Maine Tax Laws

ENACTED LAW SUMMARY

Public Law 2023, chapter 360 makes a number of technical changes to Maine tax laws.

Part A of Public Law 2023, chapter 360 makes the following changes to the property tax law.

1. It allows disclosure of certain confidential information to the State Board of Property Tax Review.
2. It clarifies that a municipality's equalized tax rate of residential property is the equalized full value tax rate when calculating qualification for sudden and severe disruption assistance.
3. It removes the requirement that updates to the property tax assessment manual be made by the State Tax Assessor by rule;
4. It clarifies that the fixed-dollar parsonage and personal property exemptions for houses of religious worship are based on just value.
5. It clarifies that only individuals qualify for certain property tax exemptions for veterans and removes gender-specific terms in those provisions.
6. It facilitates the repeal of the Circuitbreaker Program, which has expired, by moving definitions from that program to current provisions.
7. It clarifies that the income and asset limitations of the state property tax deferral program apply to all owners of the property.
8. It makes other technical and grammatical changes to improve the clarity of property tax provisions.

Part B of Public Law 2023, chapter 360 makes the following changes to the income tax law.

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1. It clarifies that a petition for reconsideration related to a determination issued by Maine Revenue Services must be filed within the specified time period with Maine Revenue Services in order to be available for review in Superior Court or by the Maine Board of Tax Appeals.
2. It repeals the Maine income modifications related to the expired federal domestic production activities deduction.
3. It repeals the Maine income modification for the expired federal unemployment compensation deduction.
4. It repeals the Maine income modification for the expired federal deferral of income from discharge of indebtedness.
5. It repeals the expired Maine income modification for insurance premiums for long-term care insurance;
6. It repeals the expired Maine income modification for federal recovery amounts included in federal adjusted gross income.
7. It clarifies Maine Revenue Services' rule-making authority regarding the Maine research expense income tax credit by correcting an erroneous reference to the federal Internal Revenue Code of 1986, removing unnecessary and confusing language and making the rule-making requirement discretionary.
8. It clarifies that the benefit base under the property tax fairness credit includes property tax payments, and not payments of rent constituting property taxes, under the State's property tax deferral program.
9. It Provides that the additional credit for permanently and totally disabled veterans under the property tax fairness credit is limited to the total taxes paid by the taxpayer and by the State on behalf of the taxpayer pursuant to the property tax deferral program, if any.
10. It clarifies that the due dates applicable to income tax estimated tax installment payments required to be made by individuals, trusts, estates, corporations and financial institutions are based on a taxpayer's taxable year.

Part C of Public Law 2023, chapter 360 makes the following changes to provisions regarding the sales tax.

1. It removes the word “pickup” from the phrase “pickup trucks” in the Multimodal Transportation Fund transfer to align with the removal of the word in the corresponding sales tax provisions by Public Law 2021, chapter 578.
2. It clarifies the confidentiality exemption for disclosing registration, revocation of registration or exemption certificate information by providing that the allowable disclosure is limited to the disclosure of information applicable to the previous six years.

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3. It updates gender-specific language with regard to persons who fish commercially.

LD 286 An Act to Authorize the Use of Tax Increment Financing Funds for Constructing or Renovating Local Central Administrative Offices

ENACTED LAW SUMMARY

Public Law 2023, chapter 142 provides that tax increment financing funds may be spent for 50% of the capital costs for construction or renovation of a central administrative office of a municipality or plantation, the need for which is related to general economic development within the municipality or plantation, and provides that tax increment financing funds used for the project may not exceed 15% of the captured assessed value of the development district.

LD 849 An Act to Implement the Recommendations of the Working Group to Review the Process for Ongoing Review of Tax Expenditures by the Legislature

ENACTED LAW SUMMARY

Public Law 2023, chapter 417 implements the following recommendations of the Working Group To Review the Process for Ongoing Review of Tax Expenditures by the Legislature established in 2021 by joint order, S.P. 578.

1. Beginning with the 132nd Legislature, it changes the membership of the Government Oversight Committee by requiring that the membership of that committee must include at least one member who is member of the joint standing committee of the Legislature having jurisdiction over taxation matters and at least one member who is a member of the joint standing committee of the Legislature having jurisdiction over economic development matters and provides that no two members may be members of the same joint standing committee or members of the same political party.
2. It authorizes the joint standing committee of the Legislature having jurisdiction over taxation matters to meet throughout the year as determined to be necessary by the chairs to perform tax expenditure review functions.
3. It repeals expedited review of tax expenditures.
4. It prioritizes full review of business incentive tax expenditures over tax expenditures directed primarily toward individual tax relief.
5. It requires that the schedule for review of full review tax expenditures take into consideration any statutory expiration dates.

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6. It establishes a procedure for review by the joint standing committee of the Legislature having jurisdiction over taxation matters of legislation under consideration by another joint standing committee that would enact a full review tax expenditure. The review is for the purposes of identifying and recommending provisions to facilitate tax expenditure review.
7. It establishes a process for the joint standing committee of the Legislature having jurisdiction over taxation matters to request 2 limited analysis projects per year to be completed by the Office of Program Evaluation and Government Accountability for the purpose of assisting consideration of legislation before the committee.
8. It directs the Office of Program Evaluation and Government Accountability and the Office of Fiscal and Program Review to assess and report to the Legislative Council regarding the need for additional staff to perform the additional functions contained in the law.

LD 1063 An Act to Provide Equitable Tax Treatment to State-licensed Cannabis Businesses

ENACTED LAW SUMMARY

Public Law 2023, chapter 444 provides an income tax deduction for expenses related to carrying on a business as a cannabis establishment or a testing facility and compensates for the loss of tax revenue by requiring a transfer to the General Fund from the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund.

LD 1182 An Act to Make Revisions to the Tax Increment Financing and Development District Laws

ENACTED LAW SUMMARY

Public Law 2023, chapter 377 amends the laws governing tax increment financing by removing the requirement that the Department of Agriculture, Conservation and Forestry and the Department of Transportation review proposals for the designation of downtown tax increment financing districts. The law also clarifies the approval condition related to a property being suitable for commercial or arts district uses.

LD 1308 An Act to Establish Municipal Cost Components for Unorganized Territory Services to Be Rendered in Fiscal Year 2023-24

ENACTED LAW SUMMARY

Public Law 2023, chapter 150 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 establish the property tax for the unorganized territory.

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Public Law 2023, chapter 150 was enacted as an emergency measure effective June 12, 2023.

LD 1313 An Act to Amend the Tax Credit for Major Business Headquarters Expansions Regarding Employees' Location and Time of Hire for Purposes of the Credit

ENACTED LAW SUMMARY

Public Law 2023, chapter 157 amends the credit for major business headquarters expansions to allow employees of the applicant working anywhere in the State, not just at the applicant's headquarters, to be counted as employees of the applicant for purposes of the credit. The law also changes the time for determining the number of new employees added to January 1, 2018 or later; it is currently the first day of the first year for which the tax credit is claimed. The changes provided in this law are retroactive to January 1, 2021.

LD 1644 An Act to Permit the Expenditure of Accumulated Tax Increment Revenues

ENACTED LAW SUMMARY

Public Law 2023, chapter 203 authorizes tax increment financing revenues to be used for certain identified purposes after the date a development district ends. Funds remaining in a “project cost account” may be used only to pay debt service on certain bonds and notes. Funds remaining in a “development sinking fund account” may be used only to pay approved project costs that are described in the development plan. Funds remaining after the expiration of time for authorized uses must be returned to the municipality or plantation general fund and corresponding tax shift adjustments must be made by Maine Revenue Services.

LD 1739 An Act to Extend Development District Tax Increment Financing Districts

ENACTED LAW

Public Law 2023, chapter 472 provides that for the 10 calendar years following the law’s effective date, a development district that is a tax increment financing district may be extended for an additional 20 years if the district uses at least 75% of the state tax increment revenue for affordable housing or transit-oriented development.

LD 1808 An Act to Amend the State Tax Laws

ENACTED LAW SUMMARY

Public Law 2023, chapter 441 makes minor substantive changes to the tax laws.

Part A of Public Law 2023, chapter 441 makes the following changes to the sales tax law.

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1. It requires a marketplace facilitator to collect recycling assistance fees on sales that the marketplace facilitator facilitates.
2. It adds the definition of "low-income" as used by the sales tax exemption for sales to a nonprofit housing development organization in the Maine Revised Statutes, Title 36, section 1760, subsection 72 to the corresponding exemption under the service provider tax.

Part B of Public Law 2023, chapter 441 makes the following changes to the property tax law:

1. It simplifies eligibility for the property tax exemption for veterans who served in a federally recognized war period or received an expeditionary medal by removing the distinction between different expeditionary medals.
2. It simplifies and broadens eligibility for the property tax exemption for veterans with specially adapted housing units to include all veterans who receive grants for specially adapted housing.
3. It adjusts the personal property factor calculation used to determine state business equipment tax exemption reimbursement rates to exclude business personal property exempt from property taxation for reasons other than the business equipment tax exemption.
4. It clarifies the three approaches to valuation.
5. It changes the payment due date for the homestead property tax deferral program for senior citizens from April 30th of the calendar year following the year in which the property exited the program to 12 months after the property exited the program and changes the date by which an extension must be requested from August 15th of the calendar year following the year in which the property exited the program upon a death to 12 months after the property exited the program.

Part C of Public Law 2023, chapter 441 makes the following changes to the income tax law.

1. It provides that each required estimated tax payment for nonadmitted insurance premiums be based on contracts written during the estimated tax period.
2. It clarifies that the nonadmitted insurance premiums tax is based on premiums on contracts written by insurers, rather than on premiums paid to insurers.
3. It retroactively repeals the Maine modification related to the federal exclusion of benefits for volunteer firefighters and emergency responders.
4. It eliminates a duplication of benefits by requiring that the military survivor benefits subtraction modification be reduced by the amount of those benefits claimed as a pension deduction under the Maine Revised Statutes, Title 36, section 5122, subsection 2, paragraph M-2.

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5. It provides that the interest associated with an installment sale of property for which an election is made by a nonresident individual taxpayer to pay the Maine tax on the gain in the year of the sale or in a subsequent year is excluded from Maine taxable income in the year of the election and any year subsequent to the election.
6. It removes the credit for certain homestead modifications for taxable years beginning on or after January 1, 2024, but allows taxpayers to carry forward unused credit amounts for up to four years following the first year of eligibility.
7. It establishes the extended due dates for filing income tax returns of taxable corporations and franchise tax returns of financial institutions as 30 days following the extended due date for filing the related federal income tax return. This change applies to taxable years beginning on or after January 1, 2024.
8. It replaces a reference to "Maine income tax withholding" in the employment tax increment financing program with a reference to "gross wages paid" in order to reflect a recent change in the program to base the benefit on gross wages paid rather than on income tax withholding.

Part D of Public Law 2023, chapter 441 makes the following changes to the property tax stabilization for senior citizens program.

1. It clarifies the property tax year for which individuals request stabilization.
2. It clarifies the form municipalities must use to apply for reimbursement.
3. It authorizes the Department of Administrative and Financial Services, Maine Revenue Services to audit municipal applications for reimbursement and provides for municipal appeal rights.

Part E of Public Law 2023, chapter 441 makes the following changes to the tobacco tax law.

1. It enacts a definition of "remote seller" to mean a seller of premium cigars and pipe tobacco selling directly to consumers located in the State.
2. It enacts a definition of "remote sale" to clearly establish when an economic nexus exists for purposes of regulation and taxation of distributors and remote sellers of tobacco products located outside of the State.
3. It makes other technical changes throughout to ensure clarity and consistency regarding the imposition of the tax and the many different types of distributors who bring or cause to be brought tobacco products into this State for sale.

Part F of Public Law 2023, chapter 441 allows the disclosure of a taxpayer's current mailing address to the Treasurer of State for purposes of returning unclaimed or abandoned property.

Public Law 2023, chapter 441 was enacted as an emergency measure effective July 26, 2023.

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LD 1855 Resolve, Directing the Office of Tax Policy to Study Maine's Mining Excise Tax

ENACTED LAW SUMMARY

Resolve 2023, chapter 83 directs the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy to examine and evaluate the State's taxation of metallic mineral mining business activity and to report by January 15, 2024 to the Joint Standing Committee on Taxation with its findings and recommendations. The committee is authorized to submit related legislation to the Second Regular Session of the 131st Legislature.

LD 1979 An Act Regarding Surplus Lines Insurance Tax

ENACTED LAW SUMMARY

Public Law 2023, chapter 372 removes statutory provisions imposing a higher rate of insurance premium tax on premiums for direct insurance and annuity considerations for insurers incorporated outside of the State. Under the law, all premiums attributable to nonadmitted insurers are subject to a 3% tax rate. The change is retroactive to January 1, 2023.

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ANALYST NOTES

This section includes additional information relating to certain LDs as noted in a committee digest. This is information staff found useful and may provide useful information to users of this Digest; please note that most LDs do not have a note and lack of a note should not be interpreted as having any significance.

LD 7 An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

This bill, submitted by Maine Revenue Services, proposed to update the date of tax conformity with the United States Internal Revenue Code contained in the Maine Revised Statutes. Although the bill was not enacted, its provisions were incorporated in the biennial budget bill, enacted as Public Law 2023, chapter 412. See Appropriations and Financial Affairs, Enacted Law Summary, LD 258, Part ZZZ.