

LD 126 An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

Sponsor: Sen. Gerzofsky of Cumberland
 Committee: Taxation
 House Status: Enacted
 Senate Status: Placed on Appropriations Table

Law Ref.:

Sort: A
 Motion:
 Active Item: 5
 Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$61,560)	(\$85,609)	(\$22,353)	\$0
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$61,560	\$85,609	\$22,353	\$0

LD 136 An Act To Connect Benefits Provided under the Circuitbreaker Program with the Payment of Property Taxes

Sponsor: Rep. Hayes of Buckfield
 Committee: Taxation
 House Status: Emergency Enacted 136-0
 Senate Status: Placed on Appropriations Table

Law Ref.:

Sort: A
 Motion:
 Active Item: 3
 Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$78,733	\$74,019	\$77,252	\$80,646
Revenue	\$0	\$0	\$0	\$0	\$0
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$78,733	\$74,019	\$77,252	\$80,646

Fiscal Note Summary: State Mandate - Exempted

State Mandates

Activity	Affected Unit	Affected Unit	Cost
Municipalities will incur administrative costs to track and process checks to circuitbreaker claimants who owe outstanding property taxes and who receive more in a circuitbreaker benefit than what is owed.	Municipality		Insignificant statewide

LD 234 An Act To Provide Tax Treatment Consistency for Limited Liability Companies and S Corporations

Sponsor: Sen. Woodbury of Cumberland
 Committee: Taxation
 House Status: Enacted
 Senate Status: Placed on Appropriations Table

Law Ref.:

Sort: A
 Motion:
 Active Item: 3
 Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$11,000	\$0	\$0
Revenue	\$0	(\$494,950)	(\$1,991,200)	(\$2,051,050)	(\$2,112,800)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$494,950	\$2,002,200	\$2,051,050	\$2,112,800

LD 279 An Act To Sustain Maine's Aviation Industry by Extending the Exemption from Sales and Use Tax for Aircraft and Parts

Sponsor: Sen. Cushing of Penobscot
 Committee: Taxation
 House Status: Enacted
 Senate Status: Engrossed as Amended By CA

Law Ref.:

Sort: B
 Motion:
 Active Item: 3
 Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	(\$643,150)	(\$668,800)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$0	\$0	\$643,150	\$668,800

LD 401 An Act To Provide Local Sales Tax Increment Disbursements

Sponsor: Rep. Chase of Wells

Law Ref.:

Committee: Taxation

House Status: Enacted

Sort: A

Active Item: 3

Senate Status: Placed on Appropriations Table

Motion:

Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$54,000	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0	(\$1,757,264)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$54,000	\$0	\$0	\$1,757,264

Fiscal Note Summary: State Mandate - Unfunded

State Mandates

<u>Activity</u>	<u>Affected Unit</u>	<u>Affected Unit</u>	<u>Cost</u>
Municipalities will be required to reduce the property tax levy in an amount equal to the payments received from the local sales tax increment revenue. Administrative duties would include accounting for the new revenue source and calculating the reduction to the mill rate that would represent that amount of revenue each year.	Municipality		Insignificant statewide

LD 436 An Act To Raise the Maximum 529 Plan Contribution Tax Deduction

Sponsor: Sen. Mazurek of Knox

Law Ref.:

Committee: Taxation

House Status: Enacted

Sort: A

Active Item: 3

Senate Status: Placed on Appropriations Table

Motion:

Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$277,400)	(\$233,700)	(\$245,100)	(\$257,450)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$277,400	\$233,700	\$245,100	\$257,450

LD 440 An Act To Create a Tax Credit for Primary Care Professionals Practicing in Underserved Areas

Sponsor: Sen. Jackson of Aroostook

Law Ref.:

Committee: Taxation

House Status: Enacted

Sort: A

Active Item: 3

Senate Status: Placed on Appropriations Table

Motion:

Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$23,400)	(\$67,800)	(\$124,800)	(\$196,800)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$23,400	\$67,800	\$124,800	\$196,800

LD 455 An Act To Increase the State Earned Income Credit

Sponsor: Rep. Stuckey of Portland
Committee: Taxation

Law Ref.:

House Status: Enacted
Senate Status: Placed on Appropriations Table

Sort: A
Motion:

Active Item: 3
Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$121,291	\$147,558	\$151,437	\$155,432
Revenue	\$0	(\$16,124,350)	(\$16,967,950)	(\$16,839,700)	(\$17,213,050)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$16,245,641	\$17,115,508	\$16,991,137	\$17,368,482

LD 631 An Act To Change the Taxes on Fuel Purchased for Use Other Than on the Highways

Sponsor: Sen. Jackson of Aroostook
Committee: Taxation

Law Ref.:

House Status: Enacted
Senate Status: Placed on Appropriations Table

Sort: A
Motion:

Active Item: 3
Engrosser: Yes

Table Notes: Negative GF, positive HF

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$1,291,977)	(\$1,519,973)	(\$1,519,973)	(\$1,519,973)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$1,291,977	\$1,519,973	\$1,519,973	\$1,519,973

LD 741 An Act To Promote Fairness in the Sales Tax Exemption for Vehicles Used in Interstate Commerce

Sponsor: Sen. Thomas of Somerset
Committee: Taxation

Law Ref.:

House Status: Enacted
Senate Status: Placed on Appropriations Table

Sort: A
Motion:

Active Item: 3
Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$40,000)	(\$52,150)	(\$54,497)	(\$56,949)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$40,000	\$52,150	\$54,497	\$56,949

LD 743 An Act To Extend and Improve the Maine Seed Capital Tax Credit Program

Sponsor: Sen. Valentino of York
Committee: Taxation

Law Ref.:

House Status: Enacted
Senate Status: Placed on Appropriations Table

Sort: A
Motion:

Active Item: 3
Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$432,250)	(\$1,297,700)	(\$2,163,150)	(\$3,028,600)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$432,250	\$1,297,700	\$2,163,150	\$3,028,600

LD 915 An Act To Expand the Sales Tax Exemption for Certain Public Libraries To Include Sales by Those Libraries or Their Supporting Organizations

Sponsor: Rep. Tipping-Spitz of Orono
 Committee: Taxation
 House Status: Enacted
 Senate Status: Placed on Appropriations Table

Law Ref.:

Sort: A
 Motion:
 Active Item: 3
 Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$23,602)	(\$32,885)	(\$34,364)	(\$35,911)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$23,602	\$32,885	\$34,364	\$35,911

LD 979 An Act To Exempt the Sale of the United States Flag from the Sales Tax

Sponsor: Rep. Short of Pittsfield
 Committee: Taxation
 House Status: Enacted
 Senate Status: Placed on Appropriations Table

Law Ref.:

Sort: A
 Motion:
 Active Item: 3
 Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$171,000)	(\$238,032)	(\$248,743)	(\$259,937)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$171,000	\$238,032	\$248,743	\$259,937

LD 996 An Act To Improve the Accuracy of Fuel Tax Reporting

Sponsor: Sen. Thibodeau of Waldo
 Committee: Taxation
 House Status: Enacted
 Senate Status: Placed on Highway Table

Law Ref.:

Sort: A
 Motion:
 Active Item: 3
 Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$142)	(\$203)	(\$203)	(\$203)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$142	\$203	\$203	\$203

LD 998 An Act To Provide Consistency in the Application of the Property Tax Exemption for Religious Organizations

Sponsor: Sen. Haskell of Cumberland
 Committee: Taxation
 House Status: Enacted
 Senate Status: Placed on Appropriations Table

Law Ref.:

Sort: A
 Motion:
 Active Item: 3
 Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$60,000	\$60,000	\$60,000	\$60,000
Revenue	\$0	\$0	\$0	\$0	\$0
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$60,000	\$60,000	\$60,000	\$60,000

LD 1164 An Act To Allow Cooperative Housing Owners Who Are Blind To Qualify for the Property Tax Exemption

Sponsor: Sen. Goodall of Sagadahoc
 Committee: Taxation
 House Status: Enacted 133-0

Law Ref.:

Sort: A
 Active Item: 3

Senate Status: Placed on Appropriations Table

Motion:

Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$160	\$160	\$160	\$160
Revenue	\$0	\$0	\$0	\$0	\$0
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$160	\$160	\$160	\$160

Fiscal Note Summary: State Mandate - Exempted

State Mandates

<u>Activity</u>	<u>Affected Unit</u>	<u>Affected Unit</u>	<u>Cost</u>
Municipalities will be required to administer a new property tax exemption of the first \$4,000 of just value on the prorated value of the cooperative housing occupied by a person who is legally blind. Required activities would include reviewing and determining persons eligible for the property tax exemption and subsequently updating tax records as well as associated administrative duties.	Municipality		Insignificant statewide

LD 1370 An Act To Exempt from Sales Tax the Sales of Adaptive Equipment To Make a Vehicle Handicapped Accessible

Sponsor: Rep. Saucier of Presque Isle

Law Ref.:

Committee: Taxation

House Status: Enacted

Sort: A

Active Item: 3

Senate Status: Placed on Appropriations Table

Motion:

Engrosser: Yes

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$42,750)	(\$59,337)	(\$61,889)	(\$64,550)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$42,750	\$59,337	\$61,889	\$64,550

Report Totals

Number of Bills: 17

General Fund	2012-13	2013-14	2014-15	2015-16	2016-17
Appropriations/Allocations	\$0	\$314,184	\$292,737	\$288,849	\$296,238
Revenue	\$0	(\$18,983,381)	(\$22,546,539)	(\$24,008,972)	(\$27,172,287)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$19,297,565	\$22,839,276	\$24,297,821	\$27,468,525