

LD 6 An Act To Provide a Sales Tax Exemption for Bags Provided by Redemption Centers for Returnable Containers

Sponsor: Sen. Trahan of Lincoln
Committee: Taxation

Law Ref.:

House Status: EMER ENACTED
Senate Status: APPROP. TABLE

Sort: UNK
Motion: UNK

Active Item: 3
Engrosser: Yes

Table Notes: Already in Budget Bill

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	(\$66,880)	(\$158,175)	(\$27,301)	(\$28,529)	(\$29,813)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$66,880	\$158,175	\$27,301	\$28,529	\$29,813

LD 21 An Act To Exempt from the Sales Tax Meals Provided at Retirement Facilities

Sponsor: Rep. McKane of Newcastle
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 5
Engrosser: Yes

Table Notes: Already in Budget Bill

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$1,299,600)	(\$473,195)	(\$527,411)	(\$543,234)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$1,299,600	\$473,195	\$527,411	\$543,234

LD 22 An Act To Improve the Maine Seed Capital Tax Credit

Sponsor: Rep. Valentino of Saco
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	(\$53,200)	(\$32,300)	(\$12,350)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$0	\$53,200	\$32,300	\$12,350

LD 59 An Act To Provide Sales Tax Exemption or Refund on Parts and Supplies Purchased To Operate Windjammers

Sponsor: Rep. Mazurek of Rockland
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 7
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$7,000	\$0	\$0	\$0
Revenue	\$0	(\$47,880)	(\$72,200)	(\$76,000)	(\$79,000)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$54,880	\$72,200	\$76,000	\$79,000

LD 140 An Act To Eliminate the Restriction on Net Operating Loss Carry-forwards

Sponsor: Rep. Hunt of Buxton
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$7,467,000)	(\$1,140,000)	\$1,083,000	\$1,710,000
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$7,467,000	\$1,140,000	(\$1,083,000)	(\$1,710,000)

LD 164 An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State

Sponsor: Rep. Knight of Livermore Falls
Committee: Taxation

Law Ref.:

House Status: EMER ENACTED
Senate Status: APPROP. TABLE

Sort: UNK
Motion: UNK

Active Item: 5
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$26,125)	(\$50,825)	(\$79,325)	(\$107,825)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$26,125	\$50,825	\$79,325	\$107,825

LD 185 An Act To Refund the Sales Tax Paid on Fuel Used in Commercial Fishing Vessels

Sponsor: Rep. MacDonald of Boothbay
Committee: Taxation

Law Ref.:

House Status: EMER ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 5
Engrosser: Yes

Table Notes: Already in Budget Bill

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$365,750)	(\$532,950)	(\$543,609)	(\$554,481)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$365,750	\$532,950	\$543,609	\$554,481

LD 205 An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

Sponsor: Sen. Gerzofsky of Cumberland
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$29,260)	(\$43,472)	(\$45,211)	(\$47,019)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$29,260	\$43,472	\$45,211	\$47,019

LD 234 An Act To Provide a Sales Tax Exemption to Commercial Horticulturists

Sponsor: Rep. Harvell of Farmington
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$124,688)	(\$166,250)	(\$166,250)	(\$166,250)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$124,688	\$166,250	\$166,250	\$166,250

LD 338 An Act To Provide an Income Tax Credit for Logging Companies That Hire Maine Residents

Sponsor: Sen. Jackson of Aroostook
Committee: Taxation

Law Ref.:

House Status: UNFIN. BUSINESS
Senate Status: ACCEPTED REPORT

Sort: UNK
Motion: UNK

Active Item: 2
Engrosser: No

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$22,000	\$0	\$0
Revenue	\$0	(\$188,287)	(\$473,543)	(\$480,454)	(\$486,793)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$188,287	\$495,543	\$480,454	\$486,793

LD 396 An Act To Amend the Law Governing Sales Tax Exemptions for Certain Nonprofit Youth Organizations

Sponsor: Sen. Sherman of Aroostook
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$5,700)	(\$5,928)	(\$6,165)	(\$6,412)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$5,700	\$5,928	\$6,165	\$6,412

LD 421 An Act To Create the Maine Fishery Infrastructure Tax Credit Program

Sponsor: Sen. Trahan of Lincoln
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

Table Notes: Already in Budget Bill

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$10,688)	(\$50,825)	(\$90,250)	(\$128,250)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$10,688	\$50,825	\$90,250	\$128,250

LD 441 An Act To Make Telecommunications Personal Property Tax Law Equitable

Sponsor: Rep. Chase of Wells
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	(\$152,518)	(\$305,036)	(\$305,036)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$0	\$152,518	\$305,036	\$305,036

LD 474 An Act To Reduce the Property Tax Burden and Improve the Circuitbreaker Program

Sponsor: Rep. Flemings of Bar Harbor
Committee: Taxation

Law Ref.:

House Status: EMER ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

Fiscal Note Summary: Potential Budget Conflict

LD 476 An Act To Create a Sales Tax Holiday for Energy-efficient Appliances and Fixtures

Sponsor: Rep. Edgecomb of Caribou
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$15,000	\$5,000	\$5,000	\$5,000
Revenue	\$0	(\$166,250)	(\$171,570)	(\$176,374)	(\$179,901)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$181,250	\$176,570	\$181,374	\$184,901

LD 536 An Act To Help Deter Youth Smoking and To Help Smokers Quit

Sponsor: Rep. Flemings of Bar Harbor
Committee: Taxation

Law Ref.:

House Status: REF'D TO COMMITTEE
Senate Status: REF. IN CON.

Sort: A
Motion: UNK

Active Item: 2
Engrosser: No

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$14,500	\$14,500	\$14,500	\$14,500
Revenue	\$0	(\$19,539,734)	(\$18,875,197)	(\$18,211,979)	(\$17,570,070)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$19,554,234	\$18,889,697	\$18,226,479	\$17,584,570

Fund for a Healthy Maine	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$800,000	\$400,000	\$400,000	\$400,000
Revenue	\$0	\$0	\$0	\$0	\$0
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$800,000	\$400,000	\$400,000	\$400,000

LD 549 An Act Regarding the Recognition of Corporate Entities for Tax Purposes

Sponsor: Rep. Knight of Livermore Falls
Committee: Taxation

Law Ref.:

House Status: INDEF. PP
Senate Status: INDEF. PP

Sort: A
Motion: UNK

Active Item: 2
Engrosser: No

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$1,264,069)	(\$3,797,474)	(\$6,840,662)	(\$8,396,066)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$1,264,069	\$3,797,474	\$6,840,662	\$8,396,066

LD 563 RESOLUTION, Proposing an Amendment to the Constitution of Maine To Use a Portion of the Sales and Use Tax for the Protection of Maine's Fish and Wildlife

Sponsor: Sen. Trahan of Lincoln
Committee: Taxation

Law Ref.:

House Status: ENG AS AMENDED BY
Senate Status: ENG AS AMENDED BY

Sort: B
Motion: UNK

Active Item: 6
Engrosser: Yes

Fiscal Note Summary: Contingent current biennium revenue decrease - General Fund
Contingent current biennium revenue decrease - Other Special Revenue Funds

LD 590 An Act To Require Review of Certain Changes to Sales Tax Policy Application or Practice prior to Implementation

Sponsor: Rep. Chase of Wells
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 6
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$9,975,000)	(\$13,871,900)	(\$14,288,057)	(\$14,745,275)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$9,975,000	\$13,871,900	\$14,288,057	\$14,745,275

LD 603 RESOLUTION, Proposing an Amendment to the Constitution of Maine To Require Approval by a 2/3 Vote of Each Branch of the Legislature in Order To Raise a Tax

Sponsor: Sen. Courtney of York
Committee: Taxation

Law Ref.:

House Status: FAILED FINAL PASSAGE
Senate Status: APPROP. TABLE

Sort: G
Motion: UNK

Active Item: 0
Engrosser: Yes

LD 604 An Act To Exempt Certain Meals Provided to Food Service Employees from the Sales and Use Tax

Sponsor: Sen. Trahan of Lincoln
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$298,195)	(\$660,016)	(\$669,797)	(\$697,378)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$298,195	\$660,016	\$669,797	\$697,378

LD 617 An Act To Modify the Process Regarding the Return of Unfit Tobacco Products

Sponsor: Sen. Katz of Kennebec
Committee: Taxation

Law Ref.:

House Status: ENACTED

Sort: A

Active Item: 3

Senate Status: APPROP. TABLE

Motion: UNK

Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$40,000)	(\$40,000)	(\$40,000)	(\$40,000)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$40,000	\$40,000	\$40,000	\$40,000

LD 647 An Act To Exempt Retired Military Pay from State Income Tax

Sponsor: Rep. Johnson of Greenville
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$3,862,672)	(\$2,955,036)	\$3,043,687	(\$3,134,997)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$3,862,672	\$2,955,036	(\$3,043,687)	\$3,134,997

LD 695 An Act To Reduce Taxes and Promote Employment

Sponsor: Rep. Flemings of Bar Harbor
Committee: Taxation

Law Ref.:

House Status: ACCEPTED REPORT
Senate Status: UNFIN. BUSINESS

Sort: A
Motion: UNK

Active Item: 2
Engrosser: No

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$119,971	\$144,101	\$144,101	\$144,101
Revenue	\$0	(\$7,933,450)	(\$7,725,400)	(\$6,125,125)	(\$5,908,050)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$8,053,421	\$7,869,501	\$6,269,226	\$6,052,151

LD 742 An Act To Eliminate the Sunset Date of the Maine Historic Preservation Tax Credit

Sponsor: Sen. Rector of Knox
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: E
Motion: UNK

Active Item: 5
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	\$12,258	\$93,978
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$0	\$0	(\$12,258)	(\$93,978)

LD 805 An Act To Decrease the Tax Burden on Maine's Seniors

Sponsor: Rep. Volk of Scarborough
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: B
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$64,505
Revenue	\$0	\$0	\$0	(\$8,417,751)	(\$30,618,844)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$0	\$0	\$8,417,751	\$30,683,349

LD 834 An Act To Exempt Orthotics from Sales Tax

Sponsor: Rep. Knight of Livermore Falls
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$170,573)	(\$243,675)	(\$253,422)	(\$263,559)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$170,573	\$243,675	\$253,422	\$263,559

LD 836 An Act To Repeal the Alternative Minimum Tax

Sponsor: Rep. Knight of Livermore Falls
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$1,862,000)	(\$4,604,460)	(\$4,479,444)	(\$4,338,802)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$1,862,000	\$4,604,460	\$4,479,444	\$4,338,802

LD 849 An Act To Provide Tax Relief for Maine's Citizens by Reducing Income Taxes

Sponsor: Sen. Trahan of Lincoln
Committee: Taxation

Law Ref.:

House Status: REF. IN CON.
Senate Status: REF'D TO COMMITTEE

Sort: A
Motion: UNK

Active Item: 2
Engrosser: No

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$11,852,200)	(\$52,932,100)	(\$89,575,500)	(\$93,487,600)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$11,852,200	\$52,932,100	\$89,575,500	\$93,487,600

LD 921 An Act To Clarify the Collection Process for the Commercial Forestry Excise Tax

Sponsor: Rep. McCabe of Skowhegan
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$15,000)	(\$10,000)	(\$5,000)	(\$3,000)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$15,000	\$10,000	\$5,000	\$3,000

LD 946 An Act To Amend the Sales and Use Tax Exemption for an Aircraft Purchased Outside of Maine by Nonresidents

Sponsor: Sen. Raye of Washington
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

Table Notes: Already in Budget Bill

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$444,600)	(\$577,980)	(\$595,319)	(\$617,942)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$444,600	\$577,980	\$595,319	\$617,942

LD 991 An Act To Establish the Maine New Markets Capital Investment Program

Sponsor: Sen. Raye of Washington
Committee: Taxation

Law Ref.:

House Status: ENG AS AMENDED BY
Senate Status: ENG AS AMENDED BY

Sort: B
Motion: UNK

Active Item: 3
Engrosser: Yes

Table Notes: Already in Budget Bill

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	\$0	\$0	\$0	(\$5,320,000)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$0	\$0	\$0	\$5,320,000

LD 1081 An Act To Provide a Property Tax Exemption for Family Burying Grounds

Sponsor: Rep. Harvell of Farmington
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: B
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$8,920	\$8,920
Revenue	\$0	\$0	\$0	\$0	\$0
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$0	\$0	\$8,920	\$8,920

Fiscal Note Summary: State Mandate - Unfunded

State Mandates

<u>Activity</u>	<u>Affected Unit</u>	<u>Affected Unit</u>	<u>Cost</u>
Municipalities are required to administer a new property tax exemption for family burying grounds of 0.25 acres or less for property tax years beginning on or after April 1, 2012 when human remains are known to be buried there and when the burying grounds are not located within shoreland areas. Municipal activities include review and determination of eligible properties and recordkeeping and administrative duties.	Municipality		Insignificant statewide

LD 1092 An Act To Allow a Tax Credit for Tuition Paid to Private Schools

Sponsor: Sen. Sherman of Aroostook
Committee: Taxation

Law Ref.:

House Status: ENG AS AMENDED BY
Senate Status: ADHERE TO

Sort: A
Motion: UNK

Active Item: 2
Engrosser: No

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$12,825,000)	(\$12,825,000)	(\$12,825,000)	(\$12,825,000)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$12,825,000	\$12,825,000	\$12,825,000	\$12,825,000

LD 1137 An Act To Conform Business Expense Deductions to Federal Law

Sponsor: Rep. Knight of Livermore Falls
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: B
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$0	\$0	\$0	\$0
Revenue	\$0	(\$7,197,960)	(\$2,065,504)	\$1,702,489	\$1,439,495
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$7,197,960	\$2,065,504	(\$1,702,489)	(\$1,439,495)

LD 1371 An Act To Promote Fair and Efficient Resolutions in Tax Disputes

Sponsor: Rep. Knight of Livermore Falls
Committee: Taxation

Law Ref.:

House Status: REF'D TO COMMITTEE
Senate Status: REF. IN CON.

Sort: A
Motion: UNK

Active Item: 2
Engrosser: No

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$50,384	\$147,920	\$153,938	\$159,593
Revenue	\$0	\$0	\$15,000	\$15,000	\$15,000
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$50,384	\$132,920	\$138,938	\$144,593

LD 1384 An Act To Provide a Sales Tax Holiday Weekend

Sponsor: Rep. Strang Burgess of Cumberland
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$15,000	\$5,000	\$5,000	\$5,000
Revenue	\$0	(\$2,046,300)	(\$2,136,337)	(\$2,221,791)	(\$2,292,888)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$2,061,300	\$2,141,337	\$2,226,791	\$2,297,888

LD 1440 An Act To Amend the Nonresident Income Tax Filing Requirements

Sponsor: Sen. Woodbury of Cumberland
Committee: Taxation

Law Ref.:

House Status: ENACTED
Senate Status: APPROP. TABLE

Sort: A
Motion: UNK

Active Item: 3
Engrosser: Yes

Table Notes: Already in Budget Bill

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$98,189	\$163,822	\$163,822	\$163,822
Revenue	\$0	(\$2,943,100)	(\$2,377,850)	(\$2,557,400)	(\$2,698,950)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$3,041,289	\$2,541,672	\$2,721,222	\$2,862,772

Report Totals

Number of Bills: 38

General Fund	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$320,044	\$502,343	\$495,281	\$565,441
Revenue	(\$66,880)	(\$92,159,256)	(\$129,096,706)	(\$163,806,727)	(\$202,346,312)
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$66,880	\$92,479,300	\$129,599,049	\$164,302,008	\$202,911,753

Fund for a Healthy Maine	2010-11	2011-12	2012-13	2013-14	2014-15
Appropriations/Allocations	\$0	\$800,000	\$400,000	\$400,000	\$400,000
Revenue	\$0	\$0	\$0	\$0	\$0
Transfers/Adj. to Balance	\$0	\$0	\$0	\$0	\$0
Net Cost (Savings)	\$0	\$800,000	\$400,000	\$400,000	\$400,000