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State of Maine
 ONE HUNDRED AND TWENTY-FIFTH LEGISLATURE
 COMMITTEE ON TAXATION

DATE: April 15, 2011

TO: Senator Richard W. Rosen, Senate Chair
 Representative Patrick S. A. Flood, House Chair
 Members, Joint Standing Committee on Appropriations and Financial Affairs

FROM: Senator A. David Trahan, Senate Chair *ADT*
 Representative L. Gary Knight, House Chair *LAK*
 Members, Joint Standing Committee on Taxation *by ee*

RE: Taxation Committee Appropriations Table Priorities

Pursuant to Joint Rule 314(7), the Joint Standing Committee on Taxation is required to submit priorities for bills on the Special Appropriations Table. We requested input from our Committee members and offer the following summary of bills that members included as priorities. Also, we have attached the specific lists submitted by Committee members. We appreciate the opportunity to contribute to this important process.

Votes	LD	Title
11	164	An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State
10	205	An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations
8	234	An Act To Provide a Sales Tax Exemption to Commercial Horticulturists
7	441	An Act To Make Telecommunications Personal Property Tax Law Equitable
7	742	An Act To Eliminate the Sunset Date of the Maine Historic Preservation Tax Credit
7	849	An Act To Provide Tax Relief for Maine's Citizens by Reducing Income Taxes
7	1371	An Act To Promote Fair and Efficient Resolutions in Tax Disputes
6	590	An Act To Require Review of Certain Changes to Sales Tax Policy Application or Practice prior to Implementation
6	22	An Act To Improve the Maine Seed Capital Tax Credit
4	474	An Act To Reduce the Property Tax Burden and Improve the Circuitbreaker Program
2	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 Fish and Wildlife
2	604	An Act To Exempt Certain Meals Provided To Food Service Employees From the Sales and Use Tax
2	834	An Act To Exempt Orthotics from Sales Tax
2	921	An Act To Clarify the Collection Process for the Commercial Forestry Excise Tax
1	140	An Act To Eliminate the Restriction on Net Operating Loss Carry-forwards

Senator Trahan (listed in numerical order)

- L.D. 22, An Act To Improve the Maine Seed Capital Tax Credit
- LD 164, An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State
- LD 441, An Act To Make Telecommunications Personal Property Tax Law Equitable
- LD 849, An Act To Provide Tax Relief for Maine's Citizens by Reducing Income Taxes
- LD 742, An Act To Eliminate the Sunset Date of the Maine Historic Preservation Tax Credit

Senator Woodbury

- L.D. 140, An Act To Eliminate the Restriction on Net Operating Loss Carry-forwards (*but amended to apply to the individual income tax only to lower the cost*)

Senator Hastings

- L.D. 22, An Act To Improve the Maine Seed Capital Tax Credit
- L.D. 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
- L.D. 1371, An Act To Promote Fair and Efficient Resolutions in Tax Disputes

Representatives Knight, Waterhouse, Bickford, Harmon, Bennett and Burns - (listed in numerical order)

- LD 164, An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State
- LD 205, An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations
- LD 234, An Act To Provide a Sales Tax Exemption to Commercial Horticulturists
- LD 441, An Act To Make Telecommunications Personal Property Tax Law Equitable
- LD 590, An Act To Require Review of Certain Changes to Sales Tax Policy Application or Practice prior to Implementation
- LD 742, An Act To Eliminate the Sunset Date of the Maine Historic Preservation Tax Credit
- LD 849, An Act To Provide Tax Relief for Maine's Citizens by Reducing Income Taxes
- LD 1371, An Act To Promote Fair and Efficient Resolutions in Tax Disputes

Representatives Berry and Flemings

- L.D. 474, An Act To Reduce the Property Tax Burden and Improve the Circuitbreaker Program
- L.D. 22, An Act To Improve the Maine Seed Capital Tax Credit
- L.D. 164, An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State
- L.D. 205, An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations
- L.D. 921, An Act To Clarify the Collection Process for the Commercial Forestry Excise Tax
- L.D. 234, An Act To Provide a Sales Tax Exemption to Commercial Horticulturists
- L.D. 834, An Act To Exempt Orthotics from Sales Tax
- L.D. 604, An Act To Exempt Certain Meals Provided to Food Service Employees from the Sales and Use Tax

Representative Pilon

- L.D. 474, An Act To Reduce the Property Tax Burden and Improve the Circuitbreaker Program
- L.D. 205, An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations
- L.D. 164, An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State
- L.D. 22, An Act To Improve the Maine Seed Capital Tax Credit

Representative Bryant

- L.D. 474, An Act To Reduce the Property Tax Burden and Improve the Circuitbreaker Program
- L.D. 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
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