

Shaded LDs have been voted on by the
Committee

PH 5/24/2023

**TAXATION COMMITTEE
131st LEGISLATURE
1st REG SESSION**

G:\TAXCMTE\131st-1\bill chart PH 5-24-23.docx

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
								FY24	FY25
1573	27	5/24		Rielly	An Act to Provide Financial Relief for Certain Volunteers Under the Corporation for National and Community Service, the Maine Service Fellows and the Maine Climate Corps	<p>This bill requires an <u>application for employment with the State to include a check box</u> to be checked if the applicant served</p> <ol style="list-style-type: none"> in an approved national service position under the Corporation for National and Community Service based in the State, otherwise known as AmeriCorps, the Maine Service Fellows Program or the Maine Climate Corps Program and <p><u>The bill provides an income subtraction modification</u> (deduction) for an amount equal to:</p> <ol style="list-style-type: none"> a national service educational award received from the National Service Trust or an approved national service position or an educational loan payment earned through service with the Maine Service Fellows Program. 			
1928	1747	5/24		Brakey	An Act to Protect Maine Taxpayers from Unconstitutional Federal Expenditures	<p>This bill <u>establishes a procedure for the State to avoid paying for federal expenditures that are determined by the Maine Supreme Judicial Court to be in violation of the United States Constitution.</u></p> <ol style="list-style-type: none"> Either House or Senate may request the Supreme Judicial Court to determine whether a federal expenditure is not authorized by the U.S. Constitution. If the SJC determines the expenditure is unconstitutional, Legislature may require employers to pay federal withholding taxes for its employees to MRS and to require MRS to 			

¹ . Numbers may represent preliminary estimates and are subject to change. For more detail, please see fiscal note documents in LD file.

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
								FY24	FY25
						<p>determine the amount of unconstitutional expenditure borne by Maine residents and setoff that amount of federal withholding taxes attributable to unconstitutional federal expenditures.</p> <p>3. MRS setoff the amount of federal tax withholding received attributable to unconstitutional expenditures and transfers to “segregated account.” Remainder is paid to U.S. IRS.</p> <p>4. The funds in the segregated account are used to either make up a shortage in federal funding that the State is due, as determined by the Treasurer of State, or to provide a refund to Maine taxpayers on a pro rata basis in direct proportion to the amount of federal taxes paid by the taxpayer for the prior tax year.</p> <p>This bill raises constitutional concerns.</p>			
1945	2200	5/17 5/24	5/24	Collings	An Act to Provide a Property Tax Exemption to All Veterans Who Are 62 Years of Age or Older and Increase the Current Exemption	<p><u>Current law</u>: , a <u>veteran of a federally recognized war period</u> , upon reaching <u>62 years of age or receiving a pension or compensation for total disability</u>, is entitled to a <u>PT exemption on the first \$6,000 of value of property owned by that veteran and located in the veterans place of residence</u>, as long as that veteran is a resident of this State. <u>This bill increases that exemption to \$12,000.</u></p> <p>The bill also provides a <u>\$6,000 property tax exemption to all veterans upon reaching 62 years of age</u> as long as they served on active duty in the Armed Forces of the United States, <u>were not dishonorably discharged</u> and are residents of this State. Under current law, a veteran is only entitled to one exemption.</p> <p><u>36 MRSA §653.1.E already provides that the exemption may not be claimed by those discharged, retired or separated under dishonorable conditions.</u></p>			

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT ¹	
								FY24	FY25
1958	2541	5/24		Perry	An Act to Provide the Mi'kmaq Nation with Sales Tax Revenue for Sales Occurring on Mi'kmaq Nation Territory	<p>This bill provides the Mi'kmaq Nation with sales tax revenue for sales occurring on Mi'kmaq Nation territory in the same manner currently provided to the Passamaquoddy Tribe, the Penobscot Nation and the Houlton Band of Maliseet Indians.</p> <ol style="list-style-type: none"> 1. The STA notifies State Controller of amounts attributable to Mi'kmaq Nation territory, 2. State Controller transfers \$\$\$ to the Mi'kmaq Sales Tax Fund. 3. State Treasurer transfers to the Mi'kmaq Nation monthly the amount transferred by the State Controller to the fund. 			