

# 7/26/21

**TAXATION COMMITTEE**

jsj 7/26/2021 10:31 AM

**130<sup>th</sup> LEGISLATURE  
1st REG SESSION**

**BILLS CARRIED OVER TO SUBSEQUENT SESSIONS**

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT <sup>1</sup>	
								FY22	FY23
80	88	2/9	4/1	McCrea	An Act To Provide Critical Communications for Family Farms, Businesses and Residences by Strategic Public Investment in High-speed Internet and broadband Infrastructure (Emergency)	<p>This <u>emergency</u> bill requires:</p> <ol style="list-style-type: none"> <li>Beginning with sales occurring on or after 6/1/21</li> <li>33% of sales and use tax revenue collected by the State Tax Assessor from marketplace facilitators, with respect to marketplace-facilitated sales, after required transfers to other funds, be transferred monthly to the ConnectMaine Authority</li> <li>Must be used to further deployment of high-speed Internet and broadband infrastructure to unserved and underserved areas of the State.</li> <li>Takes effect when approved.</li> </ol> <p>Questions raised at PH:</p> <ol style="list-style-type: none"> <li>Can Maine expect federal \$\$ to support broadband?</li> <li>Is there \$\$ in biennial budget for broadband?</li> <li>Is there federal COVID \$\$ for broadband?</li> </ol> <p>4/1 tabled for further discussion. 5/27 <u>voted to carry over</u></p> <p>Other measures enacted that contain provisions to expand broadband infrastructure. Maine Connectivity Authority established. Bonds? Federal funds?</p>	carryover	<p>MRS preliminary estimate of revenue transfer \$15 to \$20 million per fiscal year beginning in FY 22</p> <p>MRS indicates additional administrative expenses to identify "facilitated sales"</p>	
276	371			Berry	An Act To Improve and Update Maine's Tax Laws	<p>Concept draft to improve and update tax laws.</p> <p><u>NOT HEARD OR WORKED</u></p>	carryover		

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

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308	849	3/24	4/1 4/20	Stewart	An Act To Promote Research and Development in the State by Increasing and Marketing the Research Expense Tax Credit	<p>This bill <u>increases the research expense tax credit</u> by:</p> <ol style="list-style-type: none"> <li><u>doubling the expenditures eligible for the credit</u> from 5% to 10% for expenditures over the federal base amount and from 7.5% to 15% of the federal basic research payments base amount and</li> <li><u>doubling the maximum amount of the credit</u> that may be claimed from \$25,000 to \$50,000.</li> </ol> <p>The bill also <u>provides ongoing funds of \$100,000 per year beginning in fiscal year 2021-22 to DECD to advertise and market the research expense tax credit.</u></p> <p><u>DECD requests that funding be allowed to market other credits.</u></p> <p>4/1 <u>tabled for discussion with OPEGA about availability of its evaluation.</u></p> <p>4/20 OPEGA indicated results of its review would not likely be available in 2021.</p> <p>4/20 <u>Voted to carry over.</u></p>	carryover		
392	1798			Terry	An Act To Amend the Tax Laws	<p>This bill is a concept draft pursuant to Joint Rule 208. This bill would amend the tax laws.</p> <p><u>NOT HEARD OR WORKED</u></p> <p>5/27 <u>voted to carry over</u></p>	carryover		
428	1634	4/15		Tepler	An Act To Prevent Tax Haven Abuse	<p>This bill <u>requires corporations that file unitary income tax returns in Maine to include income from certain specified jurisdictions outside the United States considered "tax havens" in net income when apportioning income among tax jurisdictions.</u></p> <p>The <u>State Tax Assessor is required to adopt major substantive rules to determine the income or loss attributable to such corporations and to prevent double taxation or deduction of income.</u></p> <p>The <u>assessor is required to submit an annual report to TAX Committee regarding whether jurisdictions should</u></p>	carryover		

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						<p><u>be added to or deleted from the list of tax havens based on specified criteria.</u></p> <p><u>HEARD BUT NOT WORKED.</u></p> <p><u>5/27 Voted to carry over</u></p>			
484	1853			Chipman	An Act To Change Maine's Tax Laws	<p>This bill is a concept draft pursuant to Joint Rule 208. This bill would make specific changes to the laws governing taxation that are within the jurisdiction of the Joint Standing Committee on Taxation.</p> <p><u>NOT HEARD OR WORKED</u></p> <p><u>5/27 voted to carry over</u></p>	carryover		
798	334	4/27	5/4 5/25	Pouliot	An Act To Improve the Educational Opportunity Tax Credit	<p>This bill <u>replaces current IT credit for educational opportunity</u> for tax years beginning on or after January 1, 2022.</p> <p>The bill <u>creates a new simplified tax credit for student loan repayment</u> applicable to tax years beginning on or after January 1, 2022. It provides that taxpayers who were eligible for a refundable credit under the credit for educational opportunity may continue to receive a refundable credit for tax years beginning before January 1, 2024.</p> <p><u>ELEMENTS OF NEW CREDIT:</u></p> <ol style="list-style-type: none"> <li>1. A <u>qualified individual</u> must be a full-year Maine resident who has obtained an associate, bachelor's or graduate degree from an accredited Maine or non-Maine community college, college or university and who works at least part time in Maine or on a vessel at sea or is deployed for military service in the United States Armed Forces during the taxable year.</li> <li>2. <u>Loans obtained from related persons</u>, such as family members, and certain businesses, trusts and exempt organizations, <u>do not qualify</u> for the credit.</li> <li>3. The credit is <u>not refundable</u></li> <li>4. The <u>credit allowed for qualified individuals</u> is the <u>lesser of the amount paid on eligible education loans during the taxable year and 15% of the</u></li> </ol>	carryover	<p>MRS preliminary fiscal impact</p> <p>Admin costs: nominal can be absorbed</p> <p>Revenue impact: Not available</p>	

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						<p><u>outstanding eligible education loan debt on the date the first education loan payment is made after a degree is earned.</u></p> <p>5. The credit allowed for employers is the lesser of <u>the amount paid by an employer on behalf of a qualified employee during the taxable year during the term of employment and 20% of the outstanding eligible education loan debt on the date the first education loan payment is made after December 31, 2021.</u></p> <p>6. The credit is available to the spouse of an individual eligible for a credit even if the spouse is not employed.</p> <p>7. Income tax <u>deductions are provided for student loan payments made directly to a lender by an employer on behalf of a qualified employee and payments made directly to a lender on behalf of a taxpayer by a student loan repayment program funded by a nonprofit foundation and administered by the Finance Authority of Maine for residents of the State employed by a business located in the State.</u></p> <p>8. <u>The annual credit may include loan amounts paid in excess of the amount due during a taxable year.</u></p> <p>9. Credits in excess of those that may be used during a taxable year <u>may be carried over for the next succeeding 5 years.</u></p> <p>The bill also provides an appropriation of \$75,000 annually to FAME to market the tax credit.</p> <p><u>5/27 Voted to carry over.</u> DECD working on changes</p> <p>See also LDs 973, 977, 1410, 1458, 1661.</p>			
1067	679	2/13		Baldacci	An Act To Institute a State Tax Amnesty Program To Increase General Revenue Collections	<p>This bill, for the <u>purposes of encouraging delinquent taxpayers to comply with the law, collecting unreported taxes and accelerating the collection of certain delinquent state tax liabilities, enacts the 2021 Maine Tax Amnesty Program.</u></p> <p><u>Under the program, a person with a tax delinquency as of September 30, 2021 may pay the taxes owed, plus</u></p>	carryover		

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						<p><u>half the accrued interest, without incurring a penalty or any other criminal or civil liability.</u> The period during which a delinquency may be paid under the 2021 Maine Tax Amnesty Program is from October 1, 2021 to December 31, 2021. The program is <u>not available for debts for which the State has secured a warrant or civil judgment</u> in the State's favor.</p> <p>From the effective date of this legislation until September 30, 2021, the State Tax Assessor is encouraged to offer a delinquent taxpayer the same benefits of the 2021 Maine Tax Amnesty Program in order to avoid having a taxpayer wait until October 1, 2021 or later to pay the delinquent taxes.</p> <p>MRS: "not warranted at this time.</p> <p>5/27 Voted to carry over</p>			
1129	228	4/14		Matlack	An Act Relating to the Valuation of Retail Sales Facilities	<p>This bill provides that, in <u>establishing the just value of retail sales facilities,</u></p> <p>1. Consideration must be given to <u>3 recognized approaches to valuation of commercial property</u></p> <p style="margin-left: 40px;">A. cost less depreciation B. income C. comparable sales</p> <p style="margin-left: 80px;">and</p> <p>2. The assessor must <u>consider the value of reasonably similar properties</u> with regard to age, condition, use, type of construction, location, design, physical features and economic characteristics.</p> <p>HEARD BUT NOT WORKED.</p> <p>5/27 Voted to carry over.</p>	carryover		
1156	1378	4/13	4/27	Arata	An Act To Reduce Errors in Employment Tax Increment Financing Benefits	<p>This bill makes changes to the ETIF program for calendar years beginning with 2022 <u>by basing benefits on the gross wages of qualified employees rather than on income tax withholding for those employees.</u></p>	carryover		

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						<p>The bill directs the DECD and the State Tax Assessor to take actions, including the <u>adoption of routine technical rules, to implement the change.</u></p> <p><u>DECD recommends holding any changes until next year.</u> DECD evaluation of Pine Tree Zone Program and ETIF currently under way.</p> <p>4/27 Tabled 5/27 Voted to carry over</p>			
1195	800	4/7	4/22	Roberts	An Act To Increase Funding to Qualifying Municipalities by Sharing Adult Use Marijuana Sales and Excise Tax Revenue	<p>1. <u>Establishes fund to share sales tax and excise tax on adult use marijuana with municipalities</u></p> <p>2. <u>Transfers 5% of ST revenue and excise tax revenue (less administrative costs) on adult use marijuana to fund.</u></p> <p>3. <u>Distributes fund to municipalities in proportion to the ratio of the marijuana revenue generated in the municipality to the total revenue generated by adult use marijuana establishments statewide.</u></p> <p>Committee amendment (fno) adds appropriations and allocations:</p> <p>ONTP report was accepted in H and S, reconsidered, and <u>bill recommitted to TAX (6/8)</u></p> <p>6/15 Carry over requested</p>	<p>OTPA fno/ ONTP</p> <p>recommitted to TAX</p> <p>carryover</p>		
1289	640	5/6	5/11 5/18	Perry	An Act To Cut Property Taxes for Maine Residential Homeowners	<p>This bill creates a new income tax rate of 7.95% for tax years beginning on or after January 1, 2022 for income exceeding \$300,000 for single individuals and married persons filing separately, \$450,000 for individuals filing as heads of household and \$600,000 for individuals filing married joint returns or as surviving spouses. The bill also increases the homestead property tax exemption from \$25,000 in 2021 to \$35,000 in 2022, \$45,000 in 2023 and \$55,000 in 2024.</p> <p>5/18 Tabled 5/27 Voted to carry over</p>	carryover		

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1334	1105	5/13	5/12 5/20	Salisbury	An Act To Promote Economic Development through Increased Film Incentives	<p>CURRENT LAW provides:</p> <ol style="list-style-type: none"> <li>1. <u>Nonrefundable income tax credit</u> equal to 5% of <u>nonwage visual media production expenses</u> (VMPE) if company has more than \$75,000 VMPE.</li> <li>2. <u>Reimbursement for certified production wages</u>: 12% for wages paid to Maine residents and 10% for wages paid to nonMaine residents.</li> </ol> <p>This bill makes <u>multiple changes to the tax credits</u> available to <u>visual media production companies</u> operating in the State.</p> <ol style="list-style-type: none"> <li>1. The bill makes the available tax credits refundable,</li> <li>2. increases the credits for certain expenses incurred in Maine and for hiring residents of Maine and</li> <li>3. offers additional credits for visual media productions that are located in certain Maine counties, are set in Maine or have a lead cast member, writer or director who is a Maine resident.</li> </ol> <p>The bill also</p> <ol style="list-style-type: none"> <li>1. reduces the total expenditures needed to qualify for the credits,</li> <li>2. extends the time period for visual media production companies to certify with DECD and</li> <li>3. sets a \$500,000 limit on the total value of the tax credits that increases to \$1,000,000 after January 1, 2026.</li> </ol> <p>The bill makes other changes necessary for these provisions.</p> <p>5/12 Tabled</p> <p>5/27 <u>Voted to carry over</u> Governor's office working on something?</p>	carryover		
1337	103	4/14		Kessler	An Act To Increase Affordable Housing and Reduce Property Taxes through an Impact Fee on Vacant Residences	<p>This bill <u>creates a residential vacancy impact fee for certain vacant residential property.</u></p>	carryover		

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						<p>Property is "vacant" if it has not been occupied by a permanent resident at least 180 days during the previous calendar year.</p> <p>Vacancy fee is 0.5% of the equalized value of the residential property (excluding land value)each year</p> <p>The revenue from the impact fee after reduction for administrative costs, is distributed:</p> <ol style="list-style-type: none"> <li>1. 50% to the HOME fund to be used to fund affordable housing activities and</li> <li>2. 50% to the Local Government Fund to be used to reimburse municipalities for the Maine residents homestead property tax exemption (usual revenue sharing distribution formula -- not directly tied to homestead exemption).</li> </ol> <p>MRS is required to submit a report to the TAX Committee by 12/1 after the first full year after imposition of a vacancy impact fee identifying experience with the impact fee</p> <p>STA, MeSHA and State Treasurer required to submit data reports to OPEGA.</p> <p>The bill also requires the impact fee to be evaluated by the Office of Program Evaluation and Government Accountability in the same manner as are tax expenditures and identifies policy objectives and performance measures.</p> <p>OPEGA notes that the impact fee is not a tax expenditure and different procedure should be followed.</p> <p>MRS raises concerns about administrative responsibilities, drafting concerns, state mandate requirements and constitutional concerns.</p> <p>HEARD BUT NOT WORKED. (WSs scheduled but cancelled)</p> <p>5/27 Voted to carry over.</p>			

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1406	847	5/12	5/20	Stewart	An Act To Encourage Relocation to Rural Maine	<p>This bill creates a <u>refundable income tax credit</u> for up to 5 years for a <u>person who relocates from a location that is not a rural area to a location that is a rural area.</u></p> <p>The credit is equal to</p> <ol style="list-style-type: none"> <li>1. the <u>lesser of the person's property tax bill</u> in the rural area or <u>\$2,000</u></li> <li>plus</li> <li>2. lesser of the person's <u>Internet connectivity expenses</u> or <u>\$1,000.</u></li> </ol> <p>The credit <u>may be claimed for a total of 5 years</u> for a person who moves from outside a rural area to a residence within a <u>rural area, defined as Aroostook County, Somerset County, Piscataquis County and Washington County.</u></p> <p>Credit begins with 1/1/22 tax years.</p> <p>5/20 Tabled</p> <p>5/27 Voted to carry over</p>	carryover		
1423	1104	5/13	5/26	McCreight	An Act To Prevent and Reduce Tobacco Use by Ensuring Adequate Funding for Tobacco Use Prevention and Cessation Programs and by Raising the Tax on Tobacco Products and To Provide Funding To Reduce Disparities in Health Outcomes Based on Certain Factors	<p>This bill ensures <u>future funding for the existing Tobacco Prevention and Control Program</u> administered by the Department of Health and Human Services, Bureau of Health <u>may not be less than the lesser of:</u></p> <ol style="list-style-type: none"> <li>1. the <u>actual revenue collected on the sales of all tobacco products plus available funds in the Fund for a Healthy Maine</u> or</li> <li>2. the <u>amount of funding for state tobacco control programs as determined by the US DHHS, Centers for Disease Control and Prevention and recommended for Maine,</u></li> </ol> <p>This bill <u>increases the cigarette tax from \$2.00 per pack of 20 cigarettes to \$4.00 per pack of 20 cigarettes, beginning November 1, 2021.</u> Because the tax on other tobacco products is determined by the tax on cigarettes, this bill, by operation of law, <u>increases the tax on other tobacco products, such as cigars and smokeless tobacco, by the same percentage change as the increase in the tax on cigarettes.</u></p>	<p>OTPA/ ONTP</p> <p>Recommended to TAX</p> <p>Carryover</p>	MRS preliminary fiscal impact	Not provided

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						<p>Finally, this bill provides <u>funding in fiscal years 2021-22 and 2022-23 to Maine CDCP</u> as follows:</p> <ol style="list-style-type: none"> <li>For the purposes of <u>tobacco use prevention and cessation, \$7,000,000 annually</u> in order to attain the amount of funding recommended by the federal Centers for Disease Control and Prevention; and</li> <li>To allow the center to <u>research, identify and reduce health disparities in health care outcomes based on race, ethnicity, sexual orientation, gender identification, income, educational attainment or geographic location, \$10,000,000 annually, but only for the 2022-2023 biennium.</u></li> </ol> <p>LD 1693 in HHS Committee also increases the tax on cigarettes and tobacco products by the same amount as this bill. Establishes "Trust for a Healthy Maine." LD 1693 was tabled in HHS on 5/20 and carried over.</p> <p><u>LD 1423 was reported out:</u> <u>H ONTP</u> <u>S Recommitted</u> <u>H R&amp;C</u></p> <p><u>6/2 Carryover requested</u></p>			
1678	718	5/18		Millett	An Act To Support Child Care Providers and School Readiness through Tax Credits	<p>This bill does the following for quality child care services, beginning in 2022.</p> <ol style="list-style-type: none"> <li>It provides a <u>refundable tax credit of \$1,000 to \$2,000 per eligible child to child care providers that provide services to children whose parents are participating in the child care subsidy program</u> operated by the Department of Health and Human Services, Office of Child and Family Services or foster children in the custody of the Department of Health and Human Services. <u>The amount of the credit is based on the quality of the child care provider as determined pursuant to a quality rating and improvement system based on standards for center-based child care programs developed by the Department of Health and Human Services, Office of Child and Family Services.</u></li> </ol>	carryover	<p>MRS preliminary fiscal impact</p> <p>Admin costs: \$200,000+</p> <p>Revenue impact: not available</p>	

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						<p>2. It provides <u>a refundable tax credit of \$1,000 to \$5,000 to administrators, educators and other professional support staff of child care providers</u> that provide services to children whose parents are participating in the child care subsidy program operated by the Department of Health and Human Services, Office of Child and Family Services or foster children in the custody of the Department of Health and Human Services. <u>The amount of the credit is based on individual qualification score lattices developed and established for administrators, management, owners and coordinators and educators and other support staff of child care facilities</u> through a collaborative partnership between the Cutler Institute of Health and Social Policy at the University of Southern Maine, the University of Maine Center for Community Inclusion and Disability Studies and the Department of Psychology at the University of Maine.</p> <p>3. It <u>amends the current income tax credit for child care expenses to allow a taxpayer to obtain a credit of between 50% and 200% of the federal tax credit, depending on the quality rating of the child care site</u> providing child care services for the child of the taxpayer. Current law allows up to 50% of the federal tax credit if the child care expenses are incurred through the use of quality child care services.</p> <p>4. It provides a <u>tax credit of a percentage of expenses paid by an employer to provide child care and education services to the children of its employees,</u> either on site, at a facility licensed or registered with the Department of Health and Human Services or through child care resource and referral services or vouchers for the purpose of paying for child care and education services. The percentage of expenses that may be taken by the employer is <u>determined by the quality rating of the child care facility.</u></p> <p>5. It <u>indexes for inflation the dollar amounts</u> of the tax credits beginning annually in 2023.</p> <p>6. It requires the Office of Child and Family Services to notify the State Tax Assessor immediately of any changes to the grading and scoring systems used to</p>			

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						<p>determine child care-related tax credits and requires the office, after consultation with the assessor, to submit a report and suggested legislation to implement the changes to the grading and scoring systems.</p> <p>7. It <u>requires the OPEGA</u>, beginning in 2025, to <u>review</u> the tax credits provided by this legislation to <u>determine</u> whether the specific public policy objectives and economic benefit of the credits outweigh the loss of revenue to the State and <u>annually report</u> its findings to the joint standing committee of the Legislature having jurisdiction over taxation matters.</p> <p>MRS has technical concerns.</p> <p>OPEGA has concerns</p> <p>HEARD BUT NOT WORKED.</p> <p><u>5/27 VOTED TO CARRY OVER</u> LD 1652 to support child care workers carried over in IDEA?</p>			
1689	1329	5/18		Maxmin	An Act To Ensure Equity in the Clean Energy Economy by Providing a Limited Tax Exemption for Certain Clean Energy Infrastructure Projects	<p>This bill allows <u>a sales tax refund or exemption</u></p> <ol style="list-style-type: none"> <li>1. to a person who purchases <u>machinery or equipment</u></li> <li>2. <u>for direct use in the development and construction of a clean energy product.</u></li> </ol> <p>The exemption or refund is <u>equal to 75% of the sales tax otherwise due.</u></p> <p><u>"Clean energy project"</u> is defined as the development and construction of infrastructure for the generation, storage, transformation or transmission of electricity generated using</p> <ol style="list-style-type: none"> <li>1. fuel cells,</li> <li>2. wind,</li> <li>3. solar cells,</li> <li>4. biomass,</li> <li>5. tides or waves,</li> <li>6. geothermal resources</li> <li>7. or technology that converts otherwise lost energy from exhaust.</li> </ol>	carryover	MRS preliminary fiscal impact	Not provided

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						<p>Eligibility for the exemption or reimbursement is administered by the Department of Labor. DoL must issue a certificate that the person qualifies for the exemption or refund. Applicant must:</p> <ol style="list-style-type: none"> <li>1. demonstrate to the DoL that the clean energy project</li> <li>2. results in a meaningful economic impact on an overburdened community, as defined;</li> <li>3. supports local manufacturing;</li> <li>4. and is developed under a community benefits agreement or project labor agreement.</li> <li>5.</li> </ol> <p>The applicant may also apply to the STA for a certificate of eligibility for an exemption instead of a refund.</p> <p>The bill requires the Governor's Office of Policy Innovation and the Future to develop a detailed supply chain manufacturing assessment of how the State can support existing manufacturing and attract additional manufacturing associated with renewable energy industries, including, but not limited to, heat pumps and solar, offshore wind, hydrogen and tidal power.</p> <p>MRS has numerous technical concerns.</p> <p>HEARD BUT NOT WORKED</p> <p><u>5/27 Voted to carry over</u></p>			
1704	1805	5/18		Talbot-Ross	An Act To Change the Exclusion Amount under the Estate Tax and Provide Additional Funding for the Housing Opportunities for Maine Fund	<p>This bill <u>reduces the exclusion amount, below which the Maine estate tax does not apply, to \$1,000,000</u> from \$5,600,000 for estates of decedents dying on or after January 1, 2022 <u>and removes the annual adjustment for inflation of that exclusion amount.</u></p> <p><u>SAME AS LD 1524:</u> This bill also creates an <u>additional exclusion amount</u> of up to \$3,800,000 from the estate tax for:</p> <ol style="list-style-type: none"> <li>1. <u>family farms and</u></li> <li>2. <u>commercial aquaculture,</u></li> <li>3. <u>commercial fishing and</u></li> <li>4. <u>commercial wood harvesting businesses</u></li> </ol>	carryover	MRS preliminary fiscal impact	Not provided

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						<p>This additional exclusion applies to</p> <ol style="list-style-type: none"> <li>1. <u>farmland</u></li> <li>2. <u>depreciable machinery and equipment</u> used in commercial agriculture, aquaculture, fishing or wood harvesting</li> <li>3. that is <u>inherited by a family member</u> and</li> <li>4. <u>remains in commercial use for 5 years</u> following transfer.</li> </ol> <p>Distribution of revenue: The Treasurer of State must credit</p> <ol style="list-style-type: none"> <li>1. <u>50% of the revenue generated by the reduction in the exclusion amount</u> beginning January 1, 2022 to the General Fund and</li> <li>2. <u>50% the Maine State Housing Authority,</u> to the HOME Fund</li> </ol> <p>The bill directs the <u>Maine State Housing Authority in consultation with the Permanent Commission on the Status of Racial, Indigenous and Maine Tribal Populations to develop a racial equity assessment tool to use when evaluating project funding and report to the Joint Standing Committee on Labor and Housing</u> on the development of this tool no later than October 1, 2022.</p> <p>5/26 Tabled 5/27 Voted to carry over</p>			
1732	2066			Gere	An Act To Amend the Sales Tax Exemption for Nonprofit Housing Development Organizations	<p>This bill clarifies that the <u>sales tax exemption for sales to nonprofit housing development organizations</u> applies only to <u>nonprofit organizations developing housing for people earning less than 120% of the median income for the area, adjusted for family size.</u></p> <p>NOT HEARD OR WORKED</p> <p>6/2 Carryover requested</p>	carryover		