

Tax Committee Asserts Control Over BETR Policy

On Wednesday this week, the Taxation Committee endured a 5-hour public hearing on the Business Equipment Tax Reimbursement Program (BETR). Enacted in 1995, the BETR program reimburses businesses for the property taxes they pay on personal property installed on or after April 1, 1996.

One bill in front of the Committee on Wednesday would eliminate the so-called "double dip" whereby a business is reimbursed its personal property tax payments under the BETR program and also provided tax reimbursements by the municipality to finance infrastructure improvements pursuant to a Tax Increment Financing agreement. The other two bills would restrict the BETR program in different ways so that the tax reimbursements would only be available to manufacturing industries, rather than all businesses.

The public hearing was typical for the subject matter. On one side, dozens of proponents decry the "corporate welfare" embodied in the perception that corporations are actually profiting from their property tax payments. On the other side, dozens of corporate and municipal representatives try to explain how the combination of state and local economic development tools, enacted at different times and according to separate public policy goals, actually work both independently and in combination to produce meaningful and valuable economic expansion.

The only real change to these public policy debates, which are now occurring annually in the Legislature, is the intensity of the rhetoric. What is becoming increasingly obvious with

respect to both the quantity and quality of the perennial BETR debates is that the public policy purpose of the tax reimbursement program is inadequately defined in the law, either directly or by implication. The enactment of BETR has become something of a Rorschach Test, one of those ink blots of random design onto which people project their image of what the program should be. Some people say

BETR is a pure tax break designed to eliminate the effect of the personal property tax on business. Some say it was designed for manufacturing businesses only. Some people say it's an economic development program. Some say the purpose of the program is to create jobs. Some say its purpose is to create and preserve good jobs with better-than-average salaries and ben-

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Committee Resolves "Voiding" of Municipal Ordinances

Under current law, as of January 1, 2003, all municipal land use ordinances that are not consistent with a comprehensive plan which is itself deemed to be consistent with the state's Growth Management Act are made "void" by state statute.

The effect of this law would be to entirely vacate the land use regulations of the approximately 270 municipalities that do not have "consistent" comprehensive plans. If the town does not have a "consistent" comprehensive plan, there would be nothing for that town's land use ordinances to be consistent with.

MMA believes that the central concept of state law reaching down and "voiding" municipal ordinances is wrong. The concept of state law erasing the decisions of a town meeting or a town or city council is certainly disrespectful to local decision-making and injurious to a constructive state-local

partnership around land use planning and regulation. Also, by declaring ordinances "void" in statute provides an open invitation for developers and others to either ignore ordinances in municipalities without comprehensive plans or sue municipalities that try to enforce ordinances which the developers believe are "inconsistent".

Two bills that sought to address that issue, in different ways, were tossed into the arena of Thursday's Growth Management work sessions conducted by the Natural Resources Committee.

At the end of the day, the issue has finally been successfully resolved thanks to the Committee's efforts and the work of the State Planning Office and its willingness to compromise.

One of the bills dealing with the issue of the state "voiding" local ordinances was LD 165, *An Act to Repeal the Element of Maine's Growth Man-*

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Pollution Control Equipment

...the other problem exemption

Background: There are two property tax exemptions in Maine law that do not provide a sufficient level of accountability to the property taxpayers who don't get tax breaks and who are, therefore, paying for the "tax expenditure".

One is the tax exemption provided to "benevolent and charitable" institutions. This exemption, written in the 19th Century, exempts the property tax obligation of any corporation claiming to pursue a charitable purpose without bothering to measure whether or not the organization actually delivers any quantifiable charitable services to the community, the region or the state.

The other property tax break that challenges accountability is the exemption for "pollution control equipment".

Originally written in 1961, before there were environmental laws to comply with, the "pollution control" property tax exemption was created for "industrial disposal systems that produced no marketable by-products." In other words, production manufacturing equipment need not apply.

In 1961, the state had no income tax, the sales tax was only 8 years old, and property tax exemptions were the only game in town.

In the early 1970s, the Clean Water Act was enacted at the federal level, and Maine's pollution control exemption was amended to create a fuzzy standard of eligibility. Under the revised language, the exemption was to

be granted whenever Maine's Department of Environmental Protection (DEP) certifies that the industrial machinery was installed "primarily for the purpose" of pollution reduction.

The standard "primarily for the purpose" has created the statutory equivalent of one of those ambiguous drawings that looks like a young woman wearing a hat from one perspective, and a preening witch from another. Given the history of the exemption, the municipalities interpret the standard to mean that the *primary function* of the exempt property is to control pollution rather than enhance production. The industrial interpretation is that the exemption applies if the newly installed production equipment is less polluting than the equipment that it is replacing.

In other words, if the primary *motive* of the industrial owner is to install equipment that is less polluting, that equipment deserves the property tax exemption.

The end-game of that interpretation is that the sky is the limit for the amount of production equipment that can evade taxation.

In its March, 2000 report on the status of the laws governing property tax exemptions, the Legislature's Taxation Committee found that the existing law is seriously flawed. An excerpt from the Committee's review of this tax exemption is provided in the sidebar below.

LD 1570. A bill has been presented this session that would modernize and put some standards into the pollution control equipment exemption.

LD 1570, *An Act to Update the Property Tax Exemption for Pollution*

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Legislative Bulletin

A weekly publication of the Maine Municipal Association throughout sessions of the Maine State Legislature.

Subscriptions to the *Bulletin* are available at a rate of \$20 per calendar year. Inquiries regarding subscriptions or opinions expressed in this publication should be addressed to: *Legislative Bulletin*, Maine Municipal Association, 60 Community Drive, Augusta, ME 04330. Tel: 623-8428.

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"The language of the (pollution control equipment exemption) statute has been amended several times since originally enacted and contains ambiguities that result in confusion about its application on the part of both property owners and municipalities. Interpreting the language is even more difficult because of technological changes in the field of pollution control. When the exemption was originally enacted, pollution control facilities were separate elements attached to industrial establishments. It was generally not difficult to determine the purpose of the property or its eligibility for the exemption. Over time, the technology of pollution control has advanced, and elements of pollution control have become integrated into the manufacturing process. As a result, it becomes increasingly difficult to distinguish between property that is employed for pollution control and, therefore, exempt, and property that is employed for manufacturing purposes which is not exempt. The value of real property exempt as pollution control facilities has increased from \$158.4 million in 1986 to \$363.1 million in 1998. Municipalities have argued that they should look to the primary function of the property when determining eligibility. The Maine Supreme Judicial Court has instead recently held that the statute requires the DEP to look to the primary intention of the property owner in installing the property. This requirement places obligations on the fact finder...to evaluate the reasons why a sophisticated industrial taxpayer makes decisions to install particular elements in the manufacturing process and determine the taxpayer's "primary intent". The fact finder is usually in the difficult position of having little on which to base that determination other than the statements of the taxpayer." (From the Report of the Joint Standing Committee on Taxation, Property Tax Exemption Review, March, 2000)



How Many People Do You See?

This "ambiguous stimulus" drawing, on the left, can be seen two ways. It is analogous to the "pollution control equipment" property tax exemption...a statute that was written to provide a narrow exemption but is now interpreted much more broadly.

Control Facilities to Promote Clean Production through Pollution Prevention and Toxics Use Reduction, was presented to the Taxation Committee on April 4 by its sponsor, Rep. Scott Cowger (Hallowell).

LD 1570 would replace the old and ambiguous pollution control equipment exemption statute with a version for the 21st Century. The bill would expressly allow the exemption to be applied to production machinery. In fact, the old-fashioned, end-of-the-pipe "pollution control" installations would no longer be eligible for the exemption (although all existing exempt property would be grandfathered).

Standards. It would not just be normal production machinery, however, that would become eligible under the terms of LD 1570. In order to be eligible, the production property would have to meet two standards.

First, it would have to achieve pollution reduction results that are substantially beyond the results required to merely comply with federal or state environmental protection law. In addition, the installation of the machinery would have to result in a 90% reduction in pollution emissions per unit of production.

State financial participation. In addition, the state would have to financially participate in this exemption by providing the affected municipalities 50% of the property tax revenue they

would lose to this new exemption. Under current law, the state has no financial exposure to this property tax exemption that the Legislature created and the DEP certifies. In order to pay for the 50% municipal reimbursement provision, LD 1570 proposes to repeal the sales tax exemption that is also provided to industry when it purchases pollution control equipment.

At the public hearing, the Natural Resources Council of Maine, the Maine Center for Economic Policy, MMA and David Vail, a professor of environmental policy at Bowdoin College, all spoke in favor of LD 1570. The arguments to support the re-designed exemption were: (1) a stipulation that the current law is archaic, ambiguous and needs to be fixed; (2) a new focus on preventing the creation of pollution rather than trying to mitigate its impacts after being created; (3) requiring a 90% or greater pollution reduction in order to obtain the tax break; (4) creating an incentive for beyond-compliance behavior rather than rewarding mere compliance; (5) the narrowing of access to the property tax exemption; and (6) the state's shared financial responsibility for the exemption.

As Professor Vail testified to the Committee, "it is difficult to justify sales and property tax relief for routine environmental compliance...There are no compelling equity arguments to justify tax expenditures for normal pollu-

tion control."

The Maine State Chamber of Commerce and the Maine Pulp and Paper Association spoke in opposition to LD 1570. The industrial representatives were opposed to the repeal of the sales tax exemption for pollution control equipment, and claimed the bill lacked sufficient detail, would be unfair to the companies that have already achieved significant pollution control but could not take advantage of the exemption, is anti-competitive with respect to similar industries in other states, and is unfairly aimed at the "elite" companies that can afford the expensive investments.

Bill Van Tuinen, a municipal assessor who specializes in industrial property spoke "neither for nor against" the proposal, providing the Committee with several recommendations to improve the bill. The Department of Environmental Protection also spoken "neither for nor against" LD 1570, admitting that the current law is not working well but saying that the Governor would soon be submitting a related bill that also addresses the issue. MMA has been told that the Administration bill, which has not yet been printed, merely adds a new "clean production" income tax break on top of the existing property tax exemption, without fixing the underlying exemption in any way.

On Thursday this week the Tax Committee decided to "carry over" LD 1570 into the second regular session. (GH)

State and Local Government Spin on Growth Management

The Natural Resources Committee is not the only committee working on bills that would impact Maine's Growth Management Act. On Friday, April 6th the State and Local Government Committee voted to table LD 1444, *An Act to Enhance Local Accountability*, in the hope of providing some relief to the Growth Management "mandates" falling on Maine's slower growing, rural communities.

LD 1444 is sponsored by Rep. Susan Kasprzak (Newport), and as printed the bill accomplishes three goals. First, it repeals Maine's Growth Management Act. Second, it requires the State Planning Office and the Department of Economic and Community Development to identify all other state laws and rules that impose planning mandates on municipalities and report those results to the State and Local Government Committee by January 2002. Third, LD 1444 requires the State and Local Government Committee to report out a bill in the Second Regular Session of the 120th Legislature that repeals all other identified planning mandates.

Although the sponsor stands by her conviction that planning mandates are unnecessary, at the work session Rep. Kasprzak presented an amendment that would replace the bill with a one-line amendment to Maine's Growth Management Act. The amendment would carve out from the mandated Growth Management requirements those municipalities that experience a residential growth rate that is less than the 10-year statewide average. As amended municipalities growing at a rate faster than the 10-year statewide average would continue to fall within the requirements of the Growth Management Act, while participation would be purely voluntary for all other communities. Those municipalities that choose to participate or are effectively mandated to participate in the Growth Management Act would continue to be provided prefer-

ence for certain state-administered grants.

MMA supports this "carve out" because it would remove the "one size fits all" component from the Growth Management Act. It is unnecessary for those municipalities that are not experiencing residential or commercial growth from meeting the same planning standards that growing municipalities must meet. Municipalities throughout the state are experiencing radically different growth issues, and their growth management requirements should be appropriate to their needs. MMA believes that it is appropriate public policy to enact planning initia-

tives that focus available resources on those municipalities that are actually experiencing growth and need help managing it, and those municipalities who need help with economic development assistance. Beyond that, for the slow-growing or declining rural communities, growth management "consistency" should be entirely voluntary.

At the work session for LD 1444, the State and Local Government Committee was made aware that the Natural Resources Committee was addressing a number of Growth Management issues. With that being said, several Committee members thought it was nonetheless important that LD 1444 remain in the State and Local Government Committee, pending the results of the Growth Management changes recommended by the Natural Resources Committee. (KD)

Unanimous Committee Support for Revised Local Bridge Program

On Tuesday, April 10th the Transportation Committee unanimously voted to support LD 1626, *An Act to Make the Laws Affecting Certain Bridges Consistent with Federal Law*. As proposed, LD 1626 clarifies that municipalities would have maintenance and capital responsibilities for bridges with spans less than 20 feet located on local roads and share equally with the state the responsibilities of funding capital improvements on low-use or redundant bridges located on local roads. It is expected that under this revised program both the state and municipalities will experience cost savings.

Currently, municipalities (or the counties) share approximately 20% of the cost of most bridge repairs. As the state examines its bridge stock and as funding becomes available, municipalities are notified by the Department of Transportation that a bridge located in the community has been chosen for repairs and that the municipality is

responsible for raising funds for that purpose. This existing system is problematic for municipalities, because the municipal officers essentially have no control in determining when the bridge will be repaired, what the local costs will be, and when the local funds will be needed.

Under LD 1626 municipalities would be completely responsible for determining how, when and at what cost bridges with spans of 20 feet or less located on local roads would be repaired. Municipal officers believe they can make necessary repairs and provide maintenance to these smaller bridges very cost effectively.

State savings are expected as a result of MDOT being able to leverage more federal dollars by focusing its maintenance and improvement funds on larger bridges. It is estimated that the change will create \$2 million worth of cost savings at the state level. At this time the Department is interested

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State Representative Susan Kasprzak (Newport), sponsor of LD 1444. See story on opposite page.

Majority Supports Cable Franchise Mandate

At its April 11th work session the State and Local Government Committee voted (7 to 4) that LD 372, *An Act to Clarify Municipal Authority Over Cable Television Franchises* “ought to pass as amended.”

The amended version of the original bill is 180 degrees different than what was originally proposed. As printed, LD 372 would have provided a right for citizen-initiated referendums to overturn, modify or cause the adoption of cable television franchise agreements. Cable t.v. franchise agreements are negotiated and adopted under current law by the municipal officers. MMA opposed this legislation because it would put the task of negotiating and adopting complicated cable t.v. contracts into the referendum process, which is a remarkably poor process for the purpose of negotiating contracts.

The Committee’s version of LD 372 now does something else alto-

gether.

First, it mandates that for those municipalities that have a franchise agreement in place, the municipal officers must enter into “good faith” negotiations with any cable t.v. provider that wants to provide services to the community.

Second, it mandates that although the municipal officers must negotiate in good faith, the town would be prohibited from entering into any second or additional cable t.v. franchise agreement that, taken as whole package, is either better or worse than the existing franchise.

While some of the proponents and opponents of the original bill believe that this is a good compromise, MMA does not. As amended the Legislature would be repealing the rights of a municipality to negotiate competitive cable television franchise agreements that provide better services to the cus-

tomers. The state would be mandating that municipalities enter into negotiations with any cable television entity that decides that they are ready to do business, and then the state would limit the conditions of those negotiations so that they are “as a whole” neither more nor less favorable than the conditions placed on the existing cable provider.

Even if this proposal were good public policy, which it’s not, it would be very difficult to evaluate the comparative values of two different proposals to ensure they meet the equivalence test, the municipal officers would be immediately put into a no-win situation in the determination that “net equivalence” is reached, and to the extent cable t.v. providers change their services packages on a routine basis, it would be impossible to monitor equivalence of the non-competing service packages over time. Whatever happened to old-fashioned competition?

Please take an opportunity to contact your legislators and encourage them to vote against this unnecessary bill. For information on State and Local Government Committee members, please contact the State and Federal Relations staff at 1-800-452-8786. (KD)

BRIDGE (cont'd)

in using that money to fund a portion of the sand/salt storage facilities program. However, the Transportation Committee may use some of those savings to offset the need for revenue increases to fund the Highway Fund budget.

If LD 1626 is enacted by the Legislature, the Department of Transportation in conjunction with the Maine Municipal Association will be hosting informational workshops across the state to explain the new program and to address any municipal concerns. If you know of any association or group that might be interested in a presentation on the local bridge program, please contact Kate Dufour at 1-800-452-8786. Also, if you are interested in receiving a list of bridges with spans of 20 feet or less located in your municipality, please contact Laura Veilleux at the same number. (KD)

BETR (cont'd)

efits. Some say the program should be designed to encourage development in economically depressed areas.

On Thursday, 24 hours after the arduous public hearing, the Taxation Committee asserted itself into the policy void.

After party caucuses which must have included ample cross communication, Senate Chair Ken Gagnon (Kennebec Cty.) announced the Committee's ambitious plans to take the BETR bull by the horns, kill all the separate pieces of legislation dealing with the program, and fashion a "committee bill" that comprehensively addresses the public policy gaps in the BETR program.

Specifically, the Committee is going to consider the following options.

Going-Forward Options. The BETR changes the Committee bill could encompass that would not affect the program benefits for property currently enrolled in the program might include:

- Dealing somehow with the "double-dip"
- Reimbursing at a rate less than 100%, perhaps at 90%
- Possibly reimbursing at variable rates between 50% and 100% depending on the unemployment rate in the labor market area
- Reimbursing the property taxes for new rather than used personal property
- Reducing the duration of the reimbursement schedule from 12 years to 8 years
- Establishing a public outreach program so that municipalities and the state would advertise the program to the smaller eligible businesses

Possible Options for Immediate Enactment: The following changes would be considered for an immediate effective date:

- If the Legislature acts to remove retail property from the BETR program, current retailers in the program could be capped at a \$10,000 reimbursement maximum
- Reimbursements could be discontinued for property that is entirely

removed from productive use

The Taxation Committee intends to take up the task of considering this reconstruction of the BETR program when its returns to work after the school vacation week. (GH)

VOIDING (cont'd)

agement Laws that Void Municipal Land Use Ordinances, sponsored by Rep. David Tobin (Windham). As printed, LD 165 would correct that objectionable piece of public policy in two ways. First, it would replace the concept of "voiding" ordinances with the infinitely more positive and constructive requirement that certain ordinances must be consistent with a comprehensive plan. Second, it would stipulate that zoning ordinances must be consistent with a "consistent" comprehensive plan.

A competing bill, submitted on behalf of the State Planning Office, was LD 1693, *Act to Amend the Comprehensive Planning and Land Use Regulation Laws*, sponsored by Senator Sharon Treat (Kennebec Cty). Under the terms of LD 1693, the list of ordinances that must be consistent with a "consistent" comprehensive plan would include subdivision ordinances, site plan review ordinances, minimum lot size ordinances, growth rate ordinances, impact fee ordinances and zoning ordinances. In addition, the SPO bill would amend the law to include a set of variable compliance time-frames that link the ordinance consistency requirements to when a municipality has asked for and received the planning grants issued by SPO.

After several work sessions on the issue, the Committee concluded its deliberations on Thursday by unanimously approving a compromise package that accomplishes a number of very beneficial results. The compromise was fashioned in the "vehicle" legislation of LD 1693.

First, the objectionable concept of "voiding" municipal ordinances would be taken out of the law. That concept would be replaced with a careful list of

the local ordinances that must be tied to a comprehensive plan. That list would be: (1) zoning ordinances, as has been the case for decades; (2) "rate of growth" ordinances that establish limits on the issuance of building permits; and (3) impact fee ordinances that create formulas for the calculation of impact fees that developers have to pay to cover the costs of the increased public infrastructure the development costs the community.

Second, the amended law would specify that entire ordinances shouldn't be wiped out for lack of "consistency", but only the portions of those ordinances that are determined by a court to be "inconsistent".

In addition, the "consistency" deadline for these three types of ordinances, which would generally be required by January 1, 2003 as was the case with the "voiding" statute, would be conditional on the community having asked for and received the state planning grants. For communities that have never asked for a planning grant and for those communities that have previously received planning grants, the January 1, 2003 deadline applies. Those communities under a contract with SPO to prepare a comprehensive plan and those communities who have asked for but never received a planning grant would have several years from first receiving their planning funds to create the required consistencies.

LD 1693, as amended and endorsed by the Natural Resources Committee is a responsible compromise and should be supported. MMA wishes to especially thank Rep. David Tobin for his work on this issue, both as the sponsor of LD 165 and for his capacity to express the municipal perspective on the Growth Management Act, based on his experience as a councilor for the Town of Windham. (KH)

LEGISLATIVE HEARINGS

NOTE: You should check your newspapers for Legal Notices as there may be changes in the hearing schedule. Weekly schedules and supplements are available at the Senate Office at the State House and at the Legislature's web site at <http://janus.state.me.us/legis>. If you would like to be notified by e-mail of updates to the schedule and web page, send your name, e-mail address, and a message that includes " ANPH UPDATE" to the Senate Webmaster at webmaster_senate@state.me.us.

Tuesday, April 17

Labor

Room 220, Cross State Office Building, 9:30 a.m.

Tel. 287-1333

LD 1258 – An Act to Make the Unemployment Insurance Program More Responsive to the Needs of Today's Workforce. (Sponsor: Matthews)

Wednesday, April 18

Appropriations & Financial Affairs

Room 228, State House, 9:00 a.m.

Tel. 287-1635

LD 1597 – An Act to Promote Growth in Western Maine. (Sponsor: Mendros)

1:00 p.m.

LD 701 – An Act to Build Parking Garages in Service Center Municipalities. (Sponsor: Tessier)

LD 1593 – An Act to Authorize a General Fund Bond Issue in the Amount of \$20,000,000 to Address the Affordable Housing Crisis in the State. (Sponsor: Daggett)

LD 1663 – An Act to Authorize a General Fund Bond Issue in the Amount of \$17,200,000 to Construct and Upgrade Water Pollution Control Facilities, to Remove Discharges, to Remediate Municipal Solid Waste Landfills, to Clean up Tire Stockpiles, to Make Drinking Water System Improvements and to Develop Municipal Digital Data Layers and Maps. (Sponsor: Cowger) (Governor's Bill)

LD 1707 – An Act to Authorize a General Fund Bond Issue in the Amount of \$15,000,000 to Capitalize the School Revolving Renovation Fund for Repairs and Improvements in Public School Facilities to Address Health, Safety and Compliance Deficiencies, General Renovation Needs and Learning Space Upgrades. (Sponsor: Mitchell, B.) (Governor's Bill)

LD 1709 – An Act to Authorize a General Fund Bond Issue in the Amount of \$26,500,000 for Capital Infrastructure at the University of Maine System and the Maine Maritime Academy, and Research and Development Equipment and Infrastructure. (Sponsor: Goldthwait) (Governor's Bill)

Labor

Room 220, Cross State Office Building, 9:30 a.m.

Tel. 287-1333

LD 1754 – An Act to Amend the Laws of the Maine State Retirement System. (Emergency) (Sponsor: Edmonds) (Agency Bill) (Submitted by the Maine State Retirement System)

Thursday, April 19

Appropriations & Financial Affairs

Room 228, State House, 9:00 a.m.

Tel. 287-1635

LD 1049 – An Act to Appropriate Funds for the Capital Riverfront Improvement District. (Sponsor: Daggett)

Labor

Room 220, Cross State Office Building, 9:30 a.m.

Tel. 287-1333

LD 871 – An Act to Clarify Work Search. (Sponsor: Bryant)

Monday, April 23

State & Local Government

Room 216, Cross State Office Building, 10:00 a.m.

Tel. 287-1330

LD 1766 – Resolve, to Authorize the Northern Maine Technical College to Transfer .26 Acres of Land to the City of Presque Isle to Ensure Road Safety. (Sponsor: Kneeland)

Transportation

Room 126, State House, 9:30 a.m.

Tel. 287-4148

LD 881 – Resolve, Establishing the Blue Ribbon Commission on the East-West Rail Corridor. (Emergency) (Sponsor: Jones)

Tuesday, April 24

Agriculture, Conservation & Forestry

Room 206, Cross State Office Building, 1:30 p.m.

Tel. 287-1312

LD 530 – An Act to Preserve Public Access and Job Opportunities in the Maine Woods. (Sponsor: Cowger)

Legal & Veterans Affairs

Room 436, State House, 1:30 p.m.

Tel. 287-1310

LD 1715 – An Act Relating to Video Gaming Machines. (Sponsor: Michael)

Wednesday, April 25

Health & Human Services

Room 209, Cross State Office Building, 1:30 p.m.

Tel. 287-1317

LD 1188 – An Act to Provide for the Withdrawal of a Municipality from Hospital Administrative District No. 1 in Penobscot County. (Sponsor: Bunker)

Labor

Room 220, Cross State Office Building, 1:30 p.m.

Tel. 287-1333

LD 1719 – An Act Regarding Dismissal of Municipal Employees for Cause. (Sponsor: Douglass)

The following bills have been reported out of their respective committees with unanimous “ Ought Not to Pass” reports, which all but guarantees a final rejection by the full Legislature, or have been finally rejected by the full Legislature (final ONTP).

Education & Cultural Affairs

- LD 627 – An Act to Expand the Definition of School Construction to Include Renovation and Expansion of Existing Facilities. (Sponsored by Rep. Marrache of Waterville) *(final ONTP)*
- LD 1100 – An Act to Allow Municipal Officers to Negotiate Employment Contracts with School Employees. (Sponsored by Rep. Schneider of Durham) *(final ONTP)*
- LD 1312 – An Act to Eliminate the \$1,000,000 Cap Eligibility Requirement for the School Revolving Renovation Fund. (Sponsored by Sen. Mitchell, B. of Penobscot County) *(final ONTP)*
- LD 1377 – An Act to Credit a Town for Payment from Local Funds for School Construction. (Sponsored by Sen.

Longley of Waldo County) *(final ONTP)*
 LD 1636 – An Act to Increase Funding Alternatives for Small School Construction Projects. (Sponsored by Sen. Rotundo of Androscoggin County) *(final ONTP)*

Judiciary

- LD 242 – An Act to Amend the Freedom of Access Laws. (Sponsored by Rep. Chick of Lebanon) *(final ONTP)*
- LD 307 – An Act to Clarify Arrest Powers under Certain Bench Warrants. (Sponsored by Rep. Bouffard of Lewiston) *(final ONTP)*
- LD 849 – An Act Regarding Social Security Numbers Used for Identification Purposes. (Sponsored by Rep. Tracy of Rome) *(final ONTP)*
- LD 1238 – An Act to Allow the Filing of a Declaration of Homestead. (Sponsored by Rep. Andrews of York) *(final ONTP)*

Taxation

LD 82 – An Act to Allow Municipalities to Establish a Local Option Sales and Use Tax. (Sponsored by Rep. Bull of

- Freeport) *(final ONTP)*
- LD 134 – An Act to Amend the Laws Governing the Reporting Provisions Regarding Gasoline Consumption by Recreational Vehicles. (Sponsored by Sen. Kilkelly of Lincoln) *(final ONTP)*
- LD 338 – An Act to Increase Funding for Animal Welfare Programs. (Sponsored by Sen. Kilkelly of Lincoln County) *(final ONTP)*
- LD 406 – An Act to Reduce Tree Growth Tax Benefits to Landowners Who Ship Raw timber Outside the Country. (Sponsored by Rep. Clark of Millinocket) *(final ONTP)*
- LD 632 – Resolution, Proposing an Amendment to the Constitution of Maine to Allow Municipalities the Option of Exempting Personal Property from Taxation if No Property Owner in the Municipality Owns More than 2% of the Taxable Property in the Municipality. (Sponsored by Rep. Brooks of Winterport) *(final ONTP)*
- LD 697 – Resolve, Decreasing the Gasoline Tax by 10 Cents Per Gallon. (Emergency) (Sponsored by Rep. Cressey of Baldwin) *(final ONTP)*