

MEMORANDUM

TO: MYCA Directors and Mary Ellen Deschenes

FROM: Jack Erler

DATE: 01/11/2012

RE: Legislative Report #1

I now have reviewed 178 new and 5 carried over LDs in this Second Session of the 125th Legislature. The following are noteworthy to youth camps:

LD 1619 An Act To Resolve Conflicts in the Implementation of the Maine Uniform Building and Energy Code The bill would further limit the applicability of MUBEC to municipalities that had already adopted it. I recommend that I merely monitor the bill.

LD 1633 An Act To Increase to a Class C Crime the Failure To Report a Missing Child within 24 Hours and LD 1634 An Act To Establish Certain Crimes Relating to Missing or Deceased Children these bills increase the requirements for reporting a child missing and the penalty for failure to report. I recommend that I merely monitor the bill.

LD 1730 An Act To Require the Review of Proposed Tax Expenditures This is the bill that comes out of the Tax Committee summer/fall deliberations concerning tax reform. This bill establishes criteria for the passage of any new tax exemption. The criteria are extensive and raise the question of whether camp's meal tax exemption could meet the criteria. The concern is not with this bill per se, which will likely pass but the use of the same criteria to review the continuing appropriateness of the meals tax exemption sometime in the future. I will send a copy of this bill with this report for your information. I recommend that I actively monitor the bill to see if others raise concerns.

I also note here that on January 6th the Governor veto LD 205, a bill that would give a sales tax exemption to incorporated non-profit performing arts organizations. In his veto message the Governor said: "Performing arts organizations are important to the culture fabric of Maine. However, simply because something is worthwhile and good does not mean it should enjoy tax free status. Exemptions from sales tax should be saved for the necessities of life – food, shelter, medicine – as well as for important initiatives meant to foster growth and create good paying jobs in Maine industries, increasing our overall tax base." The outcome of the application of such a standard to the meals tax exemption would likely be unfavorable to camps.