

LEGISLATIVE RECORD

OF THE

One Hundred and Eleventh Legislature

OF THE

STATE OF MAINE

Volume II

FIRST REGULAR SESSION May 16, 1983 to June 24, 1983 INDEX

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SECOND SPECIAL SESSION November 18, 1983 INDEX tisfactory to the committee, the administration and the mining industry, but we have been able to resolve those difficulties and the result was L. D. 926, and in its new draft, L. D. 1769.

This bill moves the date on which minerals will become exempt from property taxation to March 1, 1984, and requires that prior to the exemption becoming effective, the amendments have to be approved by the voters.

In addition to moving the exemption date, a requirement that the owners of the minerals reimburse the state for any property tax exemption reimbursement claims is also included and it is additional protection for the state.

With these interim protections for the state in place, the constitutional amendments contained in L. D. 652 should be sent to the voters for their approval. These amendment will allow but not require reimbursement for minerals and also clarify the authority of the legislature to reimburse municipalities for more than the 50 percent of the property tax revenue losses resulting from the exemptions if the state wishes to do so.

The amendments will also remove minerals from the tree growth tax penalty, a change which is needed to assure that the state's tax laws do not entirely foreclose a possibility of developing a minerals industry by subjecting the minerals to potentially large penalties.

The amendments will allow for the full implementation of the mining excise tax. As many of you will recall, that tax places a property tax on minerals and mines with a far more efficient and fair form of taxation based on the value of the minerals when they are actually sold. The mining excise tax provides both a fair return to the state when its non-renewable mineral resources are mined and provides positive incentives towards a full development of the state's mineral potential.

Mining companies have not come to the state to ask for state aid or guarantees; they have only requested that a fair and rational form of taxation be established, and this is what we have done.

I join with the rest of the 110th Legislature's Taxation Committee in supporting the mining excise tax and I want to urge you to join me today in supporting the amendments contained in L. D. 652 and this bill to complete what I think will prove to be an important part of Maine's tax policies and a major boost to the economic development of the State of Maine.

The SPEAKER: The pending question is on passage to be enacted. This being an emergency measure, it requires a two-thirds vote of all the members elected to the House. All those in favor will vote yes; those opposed will vote no.

A vote of the House was taken.

106 voted in favor of same and none against, and accordingly the bill was passed to be enacted, signed by the Speaker and sent to the Senate.

Emergency Measure

An Act to Conform the Meaning of Approved Training in the Employment Security Law to Federal Definitions (H. P. 1331) (L. D. 1771)

Federal Definitions (H. P. 1331) (L. D. 1771) Was reported by the Committee on Engrossed Bills as truly and strictly engrossed.

The SPEAKER: The Chair recognizes the gentleman from Belfast, Mr. Drinkwater.

Mr. DRINKWATER: Mr. Speaker, I would like to pose a question through the Chair. I would like to ask somebody in the House that might have the information just what this bill does.

The SPEAKER: The gentleman from Belfast, Mr. Drinkwater, has posed a question through the Chair to anyone who may care to answer. The Chair recentings the gentlewoman from

The Chair recognizes the gentlewoman from Portland, Mrs. Beaulieu.

Mrs. BEAULIEU: Mr. Speaker, Ladies and Gentlemen of the House: In our state we have a program where individuals who are collecting unemployment compensation can participate in approved training programs and still receive the unemployment compensation. We have a set of rules that the state and the officials in the Employment Security Commission have to follow in order to allow that to happen. Because of a change in the U. S. Public Law 97-300, it has been deemed that our Maine employment security law does not conform with the United States Public Law, and the result is that we could wind up with a loss of unemployment benefits and putting people out of these training programs.

What this legislation is doing, it is putting us in compliance with the federal law so that people can still participate and there won't be any loss of federal revenue for the program.

The SPEAKER: The pending question is on passage to be enacted. This being an emergency measure, it requires a two-thirds vote of all the members elected to the House. All those in favor will vote yes; those opposed will vote no.

A vote of the House was taken.

102 voted in favor of same and none against, and accordingly the Bill was passed to be enacted, signed by the Speaker and sent to the Senate.

Passed to Be Enacted

An Act Affecting the Organization of the Department of Business Regulation (S. P. 541) (L. D. 1580) (C. "A" S-197) An Act to Provide Workers' Compensation

An Act to Provide Workers' Compensation Coverage to Emergency Medical Services' Persons (S. P. 563) (L. D. 1637) (C. "A" S-160)

An Act to Revise the General Assistance Laws (S. P. 626) (L. D. 1764) (S. "A" S-212)

An Act to License Home Health Care Services (S. P. 527) (L. D. 1550) (H. "A" H-403; S. "A" S-202; C. "A" S-180)

Were reported by the Committee on Engrossed Bills as truly and strictly engrossed, passed to be enacted, signed by the Speaker and sent to the Senate.

By unanimous consent, all matters acted upon requiring Senate concurrence were ordered sent forthwith.

Orders of the Day

The Chair laid before the House the first item of Unfinished Business:

RESOLUTION, Proposing Amendments to the Constitution of Maine to Change the Municipal Property Tax Loss Reimbursement Formula, to Change the Penalty for the Change of Use of Land Subject to Current Use Valuation and to Require a Two-thirds Vote for the Expenditure of Funds from the Mining Excise Tax Trust Fund (Constitutional Amendment) (H. P. 502) (L. D. 652) (H. "A" H-331 to C. "A" H-317)

Tabled — June 15, 1983 (Till Later Today) by Representative Higgins of Portland.

Pending --- Final Passage.

The SPEAKER: The pending question is on final passage. This being a Constitutional Amendment, it requires a two-thirds vote of all the members present and voting. All those in favor will vote yes; those opposed will vote no. A vote of the House was taken.

113 voted in favor of same and 2 against, and accordingly the Resolution was finally passed, signed by the Speaker and sent to the Senate.

The Chair laid before the House the second item of Unfinished Business:

Bill "An Act Creating a Maine Milk Pool" (H. P. 1323) (L. D. 1754)

- In House, Bill and Accompanying Papers Indefinitely Postponed on June 14, 1983.

 In Senate, Passed to be Engrossed as amended by Senate Amendment "A" (S-210) in non-concurrence.

Tabled — June 16, 1983 (Till Later Today) by Representative Mitchell of Vassalboro.

Pending — Further Consideration.

On motion of Mr. Michael of Auburn, tabled pending further consideration and later today

assigned.

The following item appearing on Supplement No. 1 was taken up out of order by unanimous consent:

Divided Report

Majority Report of the Committee on Taxation reporting "Ought to Pass" as amended by Committee Amendment "A" (H-408) on Bill "An Act Providing for Administrative Changes in Maine Tax Laws" (H. P. 1054) (L. D. 1398)

Report was signed by the following members:

Senators:

WOOD of York TWITCHELL of Oxford TEAGUE of Somerset

- of the Senate.

Representatives: HIGGINS of Portland ANDREWS of Portland CASHMAN of Old Town KANE of South Portland

KANE of South Portland KILCOYNE of Gardiner McCOLLISTER of Canton

- of the House.

Minority Report of the same Committee reporting "Ought to Pass" as amended by Committee Amendment "B" (H-409) on same Bill. Report was signed by the following mem-

Report was signed by the following members:

Representatives:

BROWN of Bethel

DAY of Westbrook

INGRAHAM of Houlton

MASTERMAN of Milo

— of the House.

Reports were read.

The SPEAKER: The Chair recognizes the gentleman from Portland, Mr. Higgins.

Mr. HIGGINS: Mr. Speaker, Men and Women of the House: I move acceptance of the Majority "Ought to Pass" Report.

The SPEAKER: The gentleman from Portland, Mr. Higgins, moves that the House accept the majority "Ought to Pass" Report. The gentleman may proceed. Mr. HIGGINS: Mr. Speaker, Men and Women

Mr. HIGGINS: Mr. Speaker, Men and Women of the House: In the two reports before us there is only one difference. The bipartisan majority "Ought to Pass" Report seeks to clarify the authority of the Bureau of Taxation to continue a current and past practice involving a method of collecting the fair revenues owed the state through the corporate income tax.

Legislation banning apportionment in determining the tax liability of multi-national corporations doing business in Maine is nothing more than a massive tax. Subsidy for multi-national corporations. It will increase the tax burden on small businesses and individuals and will contribute to the state's fiscal crisis by denying Maine tax dollars to which it is rightfully entitled. This corporate giveaway, like the other corporate subsidies, could not come at a worse time. Not only is the state already spending millions of dollars as a result of its conformity to faster business depreciation, but Reagan Administration cuts in federal aid have fallen disproportionately on Maine and other northern industrial states. Every tax dollar not paid by a multi-national corporation because it is able to hide its Maine profits is a dollar paid for by either reduced state services or higher taxes on domestic businesses, wage earners and consumers.

The state already faces hard choices between tax increases and reduced public services. A ban on unitary apportionment will add to Maine's fiscal dilemma by crippling the state's ability to fairly and accurately tax some of the largest corporate taxpayers in the state.

Nowhere is the need for effective tax enforcement more evident than in the taxation of multi-state and multi-national corporations. Unlike the federal government, which can tax all the income of U.S. corporations, a state can constitutionally tax only the income originating in the state or attributable to activities within this state's boundaries. Thus, Maine must employ accounting techniques designed to determine what portion of a corporation's income represents its true in-state profits.

This process of apportioning income, determining how much of the corporate pie the state may slice for tax purposes, is critical to this state's ability to maintain a corporate tax that both generates an appropriate level of revenue and spreads the tax burden equally among corporations doing business in the state.

Although critical to the integrity and sovercignty of the taxing states, state taxation of income of multi-state and multi-national corporations often resembles a shell and pea game. Corporations operating across the state and international boundaries have every incentive to shift income between jurisdictions to exploit the disparate corporate tax rates. Purely in-state corporations cannot play this game. Only multi-jurisdictional corporations controlling a chain of unitary subsidaries have both the incentive to shift profits and the requisite opportunity to do so.

There are six principal questions that I would like to address this afternoon.

First, what is the unitary method?

The unitary method focuses upon activities rather than geographic location or organizational structure. Thus, a single corporation may be engaged in several unitary businesses or a single unitary business may be conducted through several corporate entities.

The unitary method ascertains the nature of an enterprise by considering all of its activities rather than looking at each part separately. Picture, for example, a corporation with manufacturing plants in California and several sales offices in other states. If sales and manufacturing operation would show a loss while the sales offices would show profits; yet, it is obvious that two operations are inseparable parts of a single business.

Why is the unitary method necessary?

Unlike the Federal Government, which can tax all the income of a U.S. Corporation, the state can only tax the income which it originates or attributes to activities within its boundaries. Because of this limitation, the states have been particularly concerned with the problem of how to tax corporations with multi-state or multi-national business activities. The unitary method is the solution many states have adopted.

This solution has several virtues. It is simple in comparison with the untangling a host of intracorporate transactions and comparing them against an arm's-length transaction, that is one made in good faith. Tax scholars consider this to be a theoretically superior instrument of tax policy. Thirdly, it's an efficient means to determine income subject to tax. The alternative approach, separate accounting, fails to provide the states with a workable method for determining corporate income earned within their jurisdictions.

What are the tests of unity?

Court decisions have set up two basic tests to determine unity. One decision established a three-part test: unity of ownership — that is, the parent companies own over 50 percent of the subsidiary; unity of operation — this is, centralized staff functions such as purchasing, advertising and accounting and etc.; unity of use — the centralized executive force and centralized system of operation.

Another court decision established a test for contribution or dependency as factors for determining unity. Thus, a business operated across state boundaries and or through separate entities is unitary if the parts contribute to or are dependent upon one another. Once unity is established, the income of a unitary business is apportioned by each state by a mathamatical formula. What is that apportionment formula?

Apportionment of income is accomplished through a formula which is based on three primary contributions to income—that is, payroll, property and sales. The formula works as follows:

The payroll in Maine is divided by the total payroll of the corporation, and you come up with the first factor, the percentage of payroll in Maine.

The second part is the property in Maine is divided by the total property of the corporation, and you come up with the percentage of property in Maine.

And thirdly, the sales in Maine are divided by the total sales to come up with the percentage of sales in Maine.

These three percentages, payroll, property, and sales, is divided by three, and this is the percentage of income attributable to Maine and the percentage of income that would be subject to the unitary tax.

What is a combined report?

A combined report is an extension of the apportionment formula to a single business involving several entities. It consolidates the results of all of the elements of a single business in a single statement to determine the total income of the business.

Lastly, are all multi-state and multi-national businesses operating in Maine considered to be unitary?

No, that is not the case at all. A business is unitary when the commonly owned enterprises operate as a single economic unit. For example, a corporation operating a fast food chain in one state and a taxi company in another would normally not be considered unitary; however, an integrated international petroleum company would be considered unitary.

One last question. What effect will this unitary method have on the business climate of Maine?

Recent studies show that state tax structure plays a very small role in corporate location decisions. The Advisory Commission on Intergovernmental Relations, which is made up of representatives of local, state and federal government entities, has studied this question and in their 1981 report entitled "Regional Growth," the ACIR noted that for most manufacturers labor costs can be many times larger than the state and local tax payments. Small wage differentials, therefore, are much more important than even a much greater tax differential in making corporate location decisions. The ACIR study concluded, "Regional differences in construction, energy and labor costs are generally too large to be outweighed by any differences in state or local taxes or fiscal incentives."

In closing, I would like to make three points: Twenty-three states have adopted the unitary method on a domestic basis. One state has been using it for over 40 years now, hardly a radical idea. Clearly, this is an accepted standard for the collection of fair share of taxes.

Secondly, the state of Maine has used the unitary method in the past and this legislation is simply to clarify the authority of the state. The department estimates that this method will not require any additional staff or further appropriation to implement.

Lastly, the unitary method truly measures the economic activity in the state rather than any artificially created accounting measures. This method will not collect revenues that are not legitimately due the state. In some instances, it may mean refunds from the state — but that is what tax equity is all about and that is what this bill is all about.

I hope you accept the Majority "Ought to Pass" Report.

The SPEAKER: The Chair recognizes the gentleman from Portland, Mr. Andrews.

Mr. ANDREWS: Mr. Speaker, Men and Women of the House: I think the chairman of our Taxation Committee has stated the case quite well and I think he has explained quite accurately the basic concept behind this unitary method of taxation.

I would just like to review some of the basic points that he made and add a few of my own. Basically, ladies and gentlemen, this method of taxation recognizes the reality that big business today often means having branches and subsidiaries in other states. It recognizes further that these companies could play a shell game between the states to avoid taxes.

The unitary method has been developed to determine a corporation's fair share of a state's corporate income tax. The unitary method, again, is a formula to compare the business activity of the corporation as a unit. In other words, the idea is to look beyond the corporate structure to economic reality.

One of the ways that I understood and came to understand the unitary tax method was to look at the history of the development of this method in this country, and basically, it stemmed from the railroads. Of course, the railroads traveled through several states during the development of this country, and states decided at that time to tax railroads not on the value of the ties, track and spikes that happened to be in their state, but on the basis of the relationship between this property and the entire rail system so as to adequately reflect the value of that railroad system in the state.

Now, the courts agreed at that time and the states won the right to tax railroads on the basis of the proportion of track within their borders compared to the total value of the railroad.

I just found it absolutely extraordinary, and I think I should point this out, that in our discussions of this issue in our committee, upon our original discussion of this bill we had a unanimous vote that we should pass this bill including the unitary tax. Then something absolutely extraordinary happened. The business lobbyists who frequent our committee voiced a concern that Maine, in fact, if we adopted this method, could lose money from big business. I had to think twice about this and make sure that I actually heard what I heard, and it was hard for me and it is hard for me, ladies and gentlemen, to imagine big business of this state paying expensive lawyers to make sure that their businesses are paying enough taxes.

There is something going on here, and I think in this case I can put my finger on it. I've a strong suspicion that if this fair, common sense approach to taxation is applied to some of Maine's big multi-state corporations, we may discover that they are not paying their fair share and will no longer be able to hide their taxable income, perhaps, behind an out-ofstate subsidiary.

However, it is true that adopting the unitary tax method may, indeed, decrease corporate tax revenues to the state of Maine. But those who signed the ought to pass report firmly believe that if our tax system on multi-state corporations is unfair, and corporations are now paying more than their fair share, then we shouldn't be collecting that extra revenue and we are willing to take the loss.

The converse is also true, and the point is that our corporate tax system should be fair to all, and that is exactly what the unitary method does. It makes corporate tax collections fair by basing taxes on real business activity within the state of Maine regardless of how many out-of-state subsidiaries a corporation happens to have.

I believe it is critical to point out in this debate that the unitary tax method is not uniformly opposed by the business community. The lion's share of opposition to this method of taxation comes from big business, make no mistake about it. Small business, those who don't have subsidiaries in other states, those businesses that employ the majority of Maine working people, can't shift their income from state to state. They must pay their fair share based on their economic activity right where they are.

The National Federation of Independent Business has gone on record before the Colorado legislature as being firmly in support of the unitary method of taxation. They testified that without the unitary method, big multistate businesses enjoy an unfair advantage over small businesses. I quote their testimony; "Through creative accounting, a good corporate accountant could reduce a multi-state's income tax liability to zero." That is unfair, it is unfair to small business, it is unfair to every worker in the state.

The National Farmer's Union has testified before the House Ways and Means Committee in the United States Congress opposing any federal restriction on the state's use of a unitary tax method. Independent studies have concluded, as my chairman has pointed out, that the good old argument that this method of taxation will discourage economic development is simply unfounded.

Ladies and gentlemen of the House, as you've heard, 23 states have adopted the unitary apportionment method of taxation. This truly is an idea whose time has come. I ask that you join the majority of the Taxation Committee in taking a stand for a proven method of taxation, that we think of the thousands of small businesses that can't afford to send their lobbyists to the halls of the state house, and that we approve a method of taxation that assures fairness for all, big business and small.

Thank you.

The SPEAKER: The Chair recognizes the gentlewoman from Houlton, Mrs. Ingraham.

Mrs. INGRAHAM: Mr. Speaker, Ladies and Gentlemen of the House: I would just like to point out to you a very real uncertainty. There is no fiscal note on this bill because nobody knows if it is going to raise dollars for the state of Maine or cost the state of Maine money. There are no administrative costs listed because we don't know how much it will cost to administer. I don't know if this is the time for this bill until we have more facts.

The SPEAKER: The Chair recognizes the gentleman from Westbrook, Mr. Day.

Mr. DAY: Mr. Speaker and Ladies and Gentlemen of the House: We've heard quite a good deal about this problem of unitary taxation with buzzwords like "functional integration and unitary of ownership" and so forth and so on, and it is something, as Representative Andrews said, that maybe its time has come and maybe it has not come. The federal government is concerned because states are having in-fighting with each other trying to determine if they can whipsaw businesses to get more of the so-called earnings in their state or not. Congress is very reluctant to outlaw unitary taxation methods because it infringes, of course, on the states' rights to set their own taxation.

If the argument goes on much longer, it probably will come to the point when Congress will have to stop the in-fighting between Georgia and California and Maine and so forth. One effect of the unitary taxation in California is that the Japanese companies have already notified California that they will put no more plants in California because of California's unitary taxation methods.

Other things that weren't brought out are, for instance, the chairman of taxation mentioned multi-national corporations and that is in the bill. We are going to have to develop our own experts in foreign exchange rates between companies that have plants here and in other countries. In terms of the railroad situation in our own country, that was easy because it was the same dollar, but if we get into companies, for instance, looking at Coca-Cola in South Portland and having to determine what their taxes are in yen or lira or kudos or a few other of those things, I'm afraid that we are going to have a number of people who are going to have to be employed by the Bureau of Taxation, and as the Bureau of Taxation has said itself, we do not know whether it is a plus or a minus for Maine.

I think we are getting into something that is not needed. We do some of it now, but to get into the multi-national thing just does not strike me and many of our people as the proper thing to do in Maine because of the potential of discouraging people from coming into our state as opposed to the other states that may not have it.

The SPEAKER: The Chair recognizes the gentleman from Old Town, Mr. Cashman.

Mr. CASHMAN: Mr. Speaker, Men and Women of the House: Just by way of response to several of the arguments presented by the previous two speakers. There is no fiscal note on this bill because, as the chairman of taxation pointed out, we are not certain whether this will mean an increase in revenue to the state of Maine or a decrease, but that is not the point of the argument here.

The argument is whether or not, as we address multi-state corporations presently, the system is fair. It is the determination of the majority of the people on the Taxation Committee that it is not fair, and that this unitary method of reporting is necessary to make it fair. As Mr. And rews pointed out, currently only the larger corporations in this state can use this shell game and shift their profits around from state to state to avoid taxation. The smaller corporations in this state are paying their fair share. This system of reporting is meant to ensure that the larger corporations do the same, so whether it makes money or loses money for the state of Maine makes no difference to me, the question is fairness, and this is a fair bill.

The other argument made is that there is no administrative cost attached to this bill. Again, it should be pointed out that the state has already undertaken audits by use of unitary reporting in cases where the taxpayer has agreed to allow the state to do that. This isn't something that is completely foreign to us and completely unique nationwide. I don't believe that there is any need to attach an administrative cost on this because it's something that has already been done.

I think the central question of this whole issue, without losing sight of it, is fairness in reporting. That is all that this bill is meant to address.

The SPEAKER: The Chair recognizes the gentleman from Portland, Mr. Higgins.

Mr. HIGGINS: Mr. Speaker, Men and Women of the House: To clarify a point that has been made, this bill is to clarify the authority of the Bureau of Taxation to continue a current practice, that is the unitary method of collection. In only applying to domestic U.S. corporations and only the United States operations, it is my understanding that an amendment will be offered at the second reading so that there is no ambiguity as to whether this would apply on a world-wide basis or not.

The SPEAKER: The Chair recognizes the gentleman from Old Town, Mr. Cashman.

Mr. CASHMAN: I request a roll call?

The SPEAKER: A roll call has been requested. For the Chair to order a roll call, it must have the expressed desire of one fifth of the members present and voting. All those in favor of a roll call will vote yes; those opposed will vote no.

A vote of the House was taken, and more than one fifth of the members present having expressed a desire for a roll call, a roll call was ordered.

The SPEAKER: The Chair recognizes the gentleman from Scarborough, Mr. Higgins.

Mr. HIGGINS: Mr. Speaker. Ladies and Gentlemen of the House: I think to say that this bill is complex, complicated, and not too very exciting would be an understatement, but it intrigues me as to why the House would want to take action on a piece of legislation that we don't know what the answer is. I mean, you can talk about fairness all you want, but in my opinion, if it's not broken, why attempt to fix it? If we don't know if it's going to raise revenue or if it's going to lose revenue to the state or break even, and we don't know whether we're going to have to hire anymore personnel or not, why do we want to get involved with it?

If fairness is the question, then I would ask the question to the House, what if it is fair to the tune of costing the state of Maine \$5 million in revenue? Are those same people who are now talking about this being fair going to stand up and say, "I think we ought to be fair and we ought to give \$5 million to the business community out there who were taking advantage of us, being totally unfair." It seems to me that they must have some inside information that they think this is going to raise money. If it is, we ought to hear it. If it is not going to raise money, then I don't think those same people are going to be espousing the same philosophy that we ought to be fair to everybody.

The SPEAKER: The pending question is on the motion of the gentleman from Portland, Mr. Higgins, to accept the Majority "Ought to Pass" Report. Those in favor of the Majority "Ought to Pass" Report will vote yes; those opposed will vote no.

ROLL CALL

YEA—Ainsworth, Allen, Andrews, Baker, Beaulieu, Benoit, Bost, Brannigan, Brodeur, Brown, A.K.; Carrier, Carroll, D.P.: Carroll, G.A.; Carter, Cashman, Chonko, Clark, Connolly, Cooper, Cote, Cox, Crouse, Crowley, Daggett, Diamond, Erwin, Gauvreau, Gwadosky, Hall, Handy, Hayden, Hickey, Higgins, H.C.; Hobbins, Jacques, Jalbert, Joseph, Joyce, Kane, Kelleher, Kelly, Ketover, Kilcoyne, LaPlante, Lehoux, Lisnik, Locke, MacEachern Macomber, Manning, Martin, A.C.; Martin, H.C.; Matthews, Z.E.; Mayo, McCollister, McGowan, McHenry, McSweeney, Melendy, Michael, Michaud, Mitchell, E.H.; Mitchell, J.; Nadeau, Norton, Paradis, P.E.; Perry, Pouliot, Racine, Reeves, P.; Ridley, Roberts, Rolde, Rotondi, Smith, C.B.; Soucy, Soule, Stevens, Tammaro, Theriault, Thompson, Tuttle, Vose, The Speaker.

NAY-Anderson, Armstrong, Bell, Bonney, Bott, Brown, K.L.; Cahill, Callahan, Conary, Conners, Davis, Day, Dexter, Oillenback, Drinkwater, Dudley, Foster, Greenlaw, Higgins, L.M.; Holloway, Ingraham, Kiesman, Lebowitz, Lewis, Livesay, MacBride, Masterman, Masterton, Matthews, K.L.; Maybury, McPherson, Moholland, Murphy, E.M.; Murphy, T.W.; Nelson, Paradis, E.J.; Parent, Perkins, Pines, Reeves, J.W.; Roderick, Salsbury, Scarpino, Sherburne, Small, Smith, C.W.; Sproul, Stevenson, Stover, Strout, Swazey, Telow, Walker, Webster, Wentworth, Weymouth, Willey, Zirnkilton.

ABSENT—Brown, D.N.; Curtis, Jackson, Mahany, Murray, Paul, Randall, Richard, Seavey.

Yes, 84; No, 58; Absent, 9.

The SPEAKER: Eighty-four having voted in the affirmative and fifty-eight in the negative, with nine being absent, the motion does prevail.

Thereupon, the Bill was read once. Committee Amendment "A" (H-408) was read by the Clerk and adopted and the Bill assigned for Second reading later in the day.

The Chair laid before the House the following matter:

Bill "An Act Creating a Maine Milk Pool" (H. P. 1323) (L. D. 1754) — In House, Indefinitely postponed; in Senate, passed to be engrossed as amended by Senate Amendment "A" (S-210) in non-concurrence. — which was tabled and later today assigned pending further consideration.

The SPEAKER: The Chair recognizes the gentleman from Eastport, Mr. Vose.