

1 2	FIRST REGULAR SESSION
3 4	ONE HUNDRED AND ELEVENTH LEGISLATURE
5 6	Legislative Document No. 792
7 8 9	H.P. 641 House of Representatives, February 16, 1983 Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.
10	EDWIN H. PERT, Clerk
11	Presented by Representative Brown of Gorham.
12 13	STATE OF MAINE
14 15 16	IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-THREE
17 18 19 20	AN ACT to Provide Private Property Tax Relief by Replacing it with Local Income Taxes.
21 22	Be it enacted by the People of the State of Maine as follows:
23	36 MRSA c. 841 is enacted to read:
24	CHAPTER 841
25	LOCAL INCOME TAX
26	§5401. Tax imposed
27 28	A tax is imposed at the following rates upon the taxable income of resident individuals:
29 30	1. Under 65 years of age. Under 65 years of age, 3.5% of taxable income; or

1 <u>2. Sixty-five years of age or older. Sixty-five</u> 2 years of age or older, 1.5% of taxable income.

3 §5402. Distribution of proceeds

4 The Treasurer of State shall collect the tax from 5 each individual and distribute it to the municipality 6 in which the taxpayer is a legal resident at the time 7 his tax return is filed.

STATEMENT OF FACT

9 This bill relieves the burden on the property 10 tax. Persons 65 years of age or older do not require 11 as many local services, therefore, they should pay a 12 lower tax.

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