

# MAINE STATE LEGISLATURE

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LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE

ONE HUNDRED AND EIGHTH LEGISLATURE

FIRST REGULAR SESSION

January 5, 1977 to July 25, 1977

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN  
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
TITLE 3, SECTION 164, SUBSECTION 6.

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PORTLAND LITHOGRAPH COMPANY  
PORTLAND, MAINE  
1977

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PUBLIC LAWS  
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## CHAPTER 490

AN ACT to Provide for the Periodic Review of Sales and  
Property Tax Exemptions.

*Be it enacted by the People of the State of Maine, as follows:*

**Sec. 1. Legislative findings and purpose.**

1. **Legislative findings.** The Legislature often finds that statutory approval is given to specific government actions, yet no provision is made to insure that the original need for such actions has not lapsed over the years. The Legislature further finds that often such actions require government expenditures that are not reviewed during the normal appropriations process. A specific example of this is the continuing and myriad exemptions for property and sales taxes. Such exemptions increase in number each year yet are seldom reviewed.

2. **Legislative purpose.** It is the purpose of this Act to provide for periodic review of property and sales tax exemptions. Each such exemption is a government expenditure that continues year after year with no review to judge whether the money is being well spent.

**Sec. 2.** 1 MRSA c. 29 is enacted to read:

## CHAPTER 29

## REVIEW OF STATUTORY PROVISIONS

## § 2501. Review of statutory provisions

The following statutory provisions shall be reviewed according to the schedule below:

## 36. Title 36:

A. Title 36, sections 653, 654 and 655, as amended, shall be reviewed by January 1, 1982;

B. Title 36, sections 652 and 656, as amended, shall be reviewed by January 1, 1979;

C. Title 36, section 1760, subsections 3 to 14, 24 and 30 to 36, as amended, shall be reviewed by January 1, 1981; and

D. Title 36, section 1760, subsections 15 to 23 and 25 to 28, as amended, shall be reviewed by January 1, 1980.

## § 2502. Committee review reports

Any legislative committee having jurisdiction over a statutory provision

listed in section 2501 shall prepare and submit to the Legislature, within 30 legislative days after the convening of the first regular session after the date set out in section 2501 for review of that provision, a report evaluating the advisability of retaining the statutory provision. The appropriate departments of State Government are respectfully requested to provide all necessary assistance in preparing the report required by section 2503 and other statutory sections.

### § 2503. Contents of report

1. Report. A report prepared pursuant to section 2502 shall include:

A. An evaluation of the past effectiveness of the statutory provision;

B. An evaluation of the future need for the statutory provision;

C. An examination of alternative methods of attaining the purpose of the provision;

D. An estimate of the cost of retaining the provision; and

E. A recommendation of the committee as to the amendment, repeal, replacement or retention of the provision. If amendment or repeal is recommended, the report shall include the necessary legislation.

2. Hearing. The committee preparing this report shall devote at least part of one public hearing on the provision being reviewed prior to making its report.

Sec. 3. 36 MRSA § 660 is enacted to read:

### § 660. Legislative review

1. Review; committee jurisdiction. The following sections of this subchapter are subject to review under Title 1, section 2501; sections 652, 653, 654, 655 and 656. The legislative committee having jurisdiction over the review provided for in Title 1, section 2502, shall be the Joint Standing Committee on Taxation. Any further property tax exemptions enacted in this Title shall be assigned a date of review in Title 1, section 2501, that is no more than 5 years from its effective date.

2. Additional contents of report. In addition to the contents of the committee report set out in Title 1, section 2503, a report on property tax exemptions shall include:

A. An evaluation of the economic impact of the exemption on the State or community; and

B. A determination of which groups or individuals are assisted by the exemption and their approximate number.

Sec. 4. 36 MRSA § 1760-A is enacted to read:

### § 1760-A. Legislative review

1. Review; committee jurisdiction. Section 1760, except for subsections 1 and 2, is subject to review under Title 1, section 2501. The legislative committee having jurisdiction over the review provided for in Title 1, section 2502, shall be the Joint Standing Committee on Taxation. Any sales tax exemptions enacted in this Title after the effective date of this section shall be assigned a date of review in Title 1, section 2501, that is no more than 5 years from its effective date.

2. Additional contents of report. In addition to the contents of the committee report set out in Title 1, section 2503, a report on sales tax exemptions shall include:

A. An evaluation of the economic impact of the exemption on the State or community; and

B. A determination of which group or individuals are assisted by this exemption and their approximate number.

Effective October 24, 1977

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## CHAPTER 491

### AN ACT Relating to Residency Requirements of Municipal Employees.

*Be it enacted by the People of the State of Maine, as follows:*

Sec. 1. 20 MRSA § 863 is enacted to read:

§ 863. Residency requirement; collective bargaining

If an administrative unit engages in collective bargaining as required in Title 26, then it shall not enact any ordinance which requires employees to reside within the boundaries of the unit as a condition for employment. A collective bargaining agreement may, however, include a residency requirement for persons not yet employed at the time the agreement becomes effective. If an administrative unit does not engage in collective bargaining as required in Title 26, then any ordinance it enacts which requires employees to reside within the boundaries of the unit shall not apply to persons already employees at the time the regulation becomes effective.

Sec. 2. 30 MRSA § 2152-A is enacted to read:

§ 2152-A. Residency requirement; collective bargaining

If a municipality engages in collective bargaining as required in Title 26, then it shall not enact any ordinance which requires employees to reside within the boundaries of the municipality as a condition for employment. A collective bargaining agreement may, however, include a residency require-