STATE OF MAINE

ONE HUNDRED AND ELEVENTH LEGISLATURE

FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON

Taxation

BILL SUMMARY

JULY, 1983

Prepared by:

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Taxation Committee

85   AN ACT TO REDUCE THE AMOUNT MUNICI-   Violette   LV/WD
PALITIES OUTSIDE THE MAINE FORESTRY
DISTRICT MUST PAY FOR CONTROLLING
AND EXTINGUISHING FOREST FIRES

SUMMARY: Incorporated into LD 1781.

88   AN ACT TO EXEMPT HISTORICAL SOCIE-   Twitchell   LV/WD
TIES AND MUSEUMS FROM STATE SALES
TAX

SUMMARY: Incorporated into LD 1766.

92   AN ACT CONCERNING RETROACTIVE AP-   Tuttle   LV/WD
PLICATION OF THE INCOME TAX INDEX-
ING LAW

SUMMARY: Would change effective date from 1981 to 1983 tax years.

96   AN ACT TO REMOVE THE RETROACTIVE   McBreairty   ENACT. PL 3
PROVISIONS OF THE INCOME TAX IN-
DEXING LAW

SUMMARY: Raised taxes for 1981 and 1982 to amount that was due for those years without indexing. Reinstituted 1981 tax table for purposes of 1983 indexing. Same effect as repeal of retroactivity.

110   AN ACT TO PROVIDE A SALES TAX,   Dexter   LV/WD
TRADE-IN CREDIT FOR LOADERS AND
CHAIN SAWS USED TO HARVEST LUMBER

SUMMARY: Incorporated into LD 1766.

114   AN ACT TO PROVIDE FOR TAX CREDITS   Webster   ONTP
FOR REFUNDS DUE IN TAX YEARS 1981
AND 1982 UNDER TAX INDEXING

SUMMARY: Would provide for credit-refunds of amounts retroactively owed. See LD 96.

120   AN ACT TO REQUIRE PUBLIC INSTITU-   Webster   LV/WD
TIONS TO PAY SALES TAX ON INCOME
RECEIVED FROM THE RENTAL OF ROOMS
FOR MEETINGS

124   AN ACT TO ADDRESS DEFICITS IMPOSED   Andrews   ONTP
BY TAX INDEXING

SUMMARY: 16% income tax surcharge to collect amounts retroactively owned. See LD 96.