MAINE STATE LEGISLATURE

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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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AN ACT TO REDUCE THE AMOUNT MUNICI- Violette PALITIES OUTSIDE THE MAINE FORESTRY LV/WD 85 DISTRICT MUST PAY FOR CONTROLLING AND EXTINGUISHING FOREST FIRES SUMMARY: Incorporated into LD 1781. AN ACT TO EXEMPT HISTORICAL SOCIE-88 Twitchell LV/WD TIES AND MUSEUMS FROM STATE SALES TAX Incorporated into LD 1766. SUMMARY: 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. AN ACT TO REMOVE THE RETROACTIVE ENACT. PL 3 McBreairty 96 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, Dex ter 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. AN ACT TO REQUIRE PUBLIC INSTITU-Webster LV/WD TIONS TO PAY SALES TAX ON INCOME RECEIVED FROM THE RENTAL OF ROOMS

120 FOR MEETINGS

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

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