

# 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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Taxation Committee

Office of Legislative Assistants  
State House, Station 13      Augusta, Maine 04333  
(207) 289-2486

- 125 AN ACT TO ADJUST THE EFFECTIVE DATE Benoit ONTP  
OF INCOME TAX INDEXING
- SUMMARY: Would change effective date from 1981 tax years to 1982 tax years and provide refunds for 1982. See LD 96.
- 126 AN ACT TO DELAY THE IMPLEMENTATION Higgins,L. ONTP  
OF INCOME TAX INDEXING AND COMPENSATE  
MUNICIPALITIES FOR REVENUE LOSSES  
FROM INDEXING
- SUMMARY: Would postpone implementation of indexing to July, 1983, increase revenue sharing, provide for credits. See LD 96.
- 132 AN ACT TO PERMIT MUNICIPALITIES TO Bell LV/WD  
SET MORE THAN ONE DATE AFTER WHICH  
INTEREST SHALL ACCRUE FOR NONPAYMENT  
OF MUNICIPAL PROPERTY TAXES
- SUMMARY: Withdrawn because current law permits setting more than one due date.
- 138 AN ACT RELATING TO MOTOR FUEL Macomber ENACT. PL 95  
TAXES
- SUMMARY: See LD 1116.
- 139 AN ACT TO AMEND THE FORMULA ON Armstrong LV/WD  
TRANSFER TAX PAYMENTS ON REAL  
ESTATE
- SUMMARY: Would increase county share from 15% to 35%.
- 175 AN ACT RELATING TO EXEMPTIONS ON Danton LV/WD  
PROPERTY OF INSTITUTIONS AND ORGAN-  
IZATIONS UNDER THE PROPERTY TAX LAW
- SUMMARY: Would exempt certain outdoor stadiums from property tax.
- 230 AN ACT TO PERMIT THE INTERSTATE COM- Conners LV/WD  
MERCE EXEMPTION ON SALES TAX TO AP-  
PLY TO PERSONS WHO LEASE VEHICLES  
WHICH ARE PLACED IN INTERSTATE COM-  
MERCE
- 249 AN ACT TO PROVIDE SALES TAX EQUITY Armstrong LV/WD  
FOR LESSEES OF DEPRECIABLE MACHINERY  
AND EQUIPMENT
- SUMMARY: Would provide same sales tax refund as purchasers.