

# MAINE STATE LEGISLATURE

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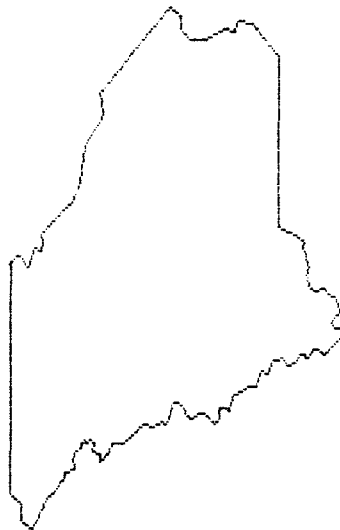


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STATE OF MAINE  
ONE HUNDRED AND ELEVENTH LEGISLATURE  
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON  
**Taxation**

BILL SUMMARY



JULY, 1983

Prepared by:

Julie Storm Jones, Legislative Counsel  
Taxation Committee

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

- 411 AN ACT TO SIMPLIFY THE ADMINISTRATION OF THE TAXATION OF WATERCRAFT      Holloway      LV/WD
- SUMMARY: Would change tax situs for boats owned by non-residents.
- 412 AN ACT TO PERMIT MUNICIPALITIES TO LEVY A SALES TAX ON AMUSEMENT AND ENTERTAINMENT CHARGES      Brannigan      LV/WD
- SUMMARY: Local option up to 7%.
- 413 AN ACT TO REDUCE DRIVER'S LICENSE AND REGISTRATION FEES AND TO INCREASE THE TAX ON MOTOR FUELS      Sproul      LV/WD
- 414 AN ACT TO INCREASE THE TAX EXEMPTION ON CHURCH PARSONAGES      Lisnik      LV/WD
- SUMMARY: Would increase exemption from \$20,000 to \$50,000. Committee considered reducing from \$50,000 to \$25,000, then withdrawn.
- 415 AN ACT TO PROVIDE INCOME TAX RELIEF FOR RETIRED AND DISABLED VETERANS      Ketover      LV/WD
- SUMMARY: Would exempt non combat disability pay and \$2000 of all other military pensions.
- 416 AN ACT RELATING TO THE APPLICABILITY OF STATE SALES TAX ON INTEREST PAID ON RENTAL AGREEMENTS      Conary      CNTP
- SUMMARY: Would remove interest on lease purchase agreement from sales tax.
- 417 AN ACT PROVIDING FOR CONFORMITY WITH THE UNITED STATES INTERNAL REVENUE CODE      Ingraham      MAJ-OTP-ND-LD1788  
MIN-OTP-ND-LD1789
- SUMMARY: See LD's 1788 and 1789.
- 418 AN ACT TEMPORARILY REDUCING THE EXCISE TAX ON INTERNAL COMBUSTION ENGINE FUEL ENHANCED WITH ETHANOL      Higgins, H.      HELD OVER
- SUMMARY: Would provide as partial exemption for certain ethanol enhanced fuel declining from 4 cents per gallon in 1985 to 0 in 1989. Held over pending results of OER study. See LD 1699.
- 458 AN ACT TO PROHIBIT STATE MANDATES AND TAX SHIFTS      Livesay      LV/WD