

# MAINE STATE LEGISLATURE

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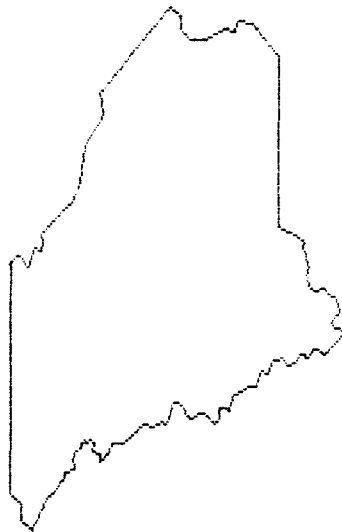


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STATE OF MAINE  
ONE HUNDRED AND ELEVENTH LEGISLATURE  
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON  
**Taxation**

BILL SUMMARY



JULY, 1983

Prepared by:

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Taxation Committee

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

- 810 AN ACT TO ESTABLISH A STATE STANDARD FOR THE TAXATION OF BOATS Rolde LV/WD  
 SUMMARY: See LD's 1343 and 1782.
- 827 AN ACT TO PROVIDE A SURTAX ON THE INCOME TAX IN PLACE OF THE PROPERTY TAX TO PAY THE COSTS OF COUNTY GOVERNMENT Cashman LV/WD  
 SUMMARY: Would establish 5% income tax surcharge to be distributed to counties to replace about 75% of county taxes.
- 836 AN ACT TO PROVIDE ADDITIONAL TAX CREDITS FOR BUSINESSES PROVIDING NEW JOBS IN AREAS OF HIGH UNEMPLOYMENT Pray LV/WD  
 SUMMARY: Would provide additional income tax credit for taxpayers whose investment is made in area where unemployment exceeds state average by 2% and who qualify for the job and investment tax credit.
- 847 RESOLUTION, PROPOSING AN AMENDMENT TO THE CONSTITUTION OF MAINE TO PERMIT MUNICIPALITIES TO EXEMPT WATERCRAFT FROM PROPERTY TAXATION Kany LV/WD  
 SUMMARY: See LD 1349.
- 858 AN ACT TO PROVIDE FOR SIMPLIFIED AND UNIFORM TAXATION OF WATERCRAFT Kilcoyne LV/WD  
 SUMMARY: See LD's 1343 and 1782.
- 859 AN ACT RELATING TO THE ADJUSTMENT TO THE PENALTY FOR WITHDRAWAL FROM CURRENT USE TAX LAWS Day ENACT. PL 400  
 SUMMARY: Make farm and open space penalty eventually the same as the tree growth. Allows reduction of 1% per year in penalty from 30% to 20% after the land has been classified for 10 years.
- 860 AN ACT TO CLARIFY THE STATUS OF DISABLED PERSONS UNDER THE ELDERLY HOUSEHOLDERS TAX AND RENT REFUND ACT Mitchell, J. LV/WD  
 SUMMARY: Would permit couple to qualify if only one is disabled.
- 861 AN ACT TO PROVIDE FOR A LOCAL EXCISE TAX ON WATERCRAFT Rolde LV/WD  
 SUMMARY: See LD's 1343 and 1782.