

MAINE STATE LEGISLATURE

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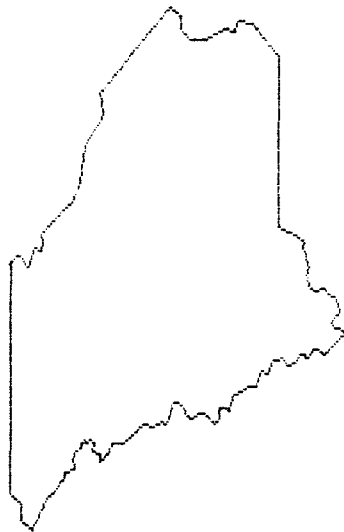


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STATE OF MAINE
ONE HUNDRED AND ELEVENTH LEGISLATURE
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON
Taxation

BILL SUMMARY



JULY, 1983

Prepared by:

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Taxation Committee

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- 862 RESOLUTION, PROPOSING AN AMENDMENT Kane OTP-ND-LD1349
TO THE CONSTITUTION OF MAINE TO
PROVIDE THAT THE STATE MAY ENACT
PROPERTY TAX EXEMPTIONS NOT SUBJECT
TO FIFTY PERCENT REIMBURSEMENT
- SUMMARY: See LD 1349.
- 880 AN ACT TO CLARIFY THE TAX STATUS Twitchell OTP-A ENACT.PL407
OF TIME-SHARING CONDOMINIUMS
- SUMMARY: Time share estates separately taxable. Municipal notice
fee increased to cover additional municipal costs. Require escrow if
managing entity collects taxes from time-share owners.
- 895 AN ACT TO PROVIDE FOR AN INCOME TAX Lewis LV/WD
CREDIT FOR PARENTS WHO PAY PRIVATE
SCHOOL TUITION
- SUMMARY: Would provide credit for 25% of tuition paid. Maximum
credit - \$300 per student. Includes elementary, secondary and higher
education.
- 896 AN ACT TO SHIFT PART OF THE PRO- Cashman LV/WD
PERTY TAX BURDEN TO THE SALES TAX
- SUMMARY: Maine Municipal Association bill to increase sales tax to
6%. Additional revenue used to increase municipal revenue sharing
and elderly tax and rent refund.
- 897 AN ACT RELATING TO MUNICIPAL TAX Brown,D. LV/WD
LIENS FOR NONPAYMENT OF TAXES
- 909 AN ACT TO ESTABLISH A LIMITATION Smith,C.B. LV/WD
OF 7 YEARS TO REDEEM PROPERTY TAKEN
BY A MUNICIPALITY TAKEN FOR TAXES
- 925 AN ACT RELATING TO THE FINANCING OF McBreairty OTP-ND-LD1743
SERVICES IN THE UNORGANIZED TERRITORY
- SUMMARY: See LD 1743.
- 926 AN ACT TO DELAY THE EFFECTIVE DATE Wood OTP-ND-LD1769
OF THE PROPERTY TAX EXEMPTION FOR
NATURALLY OCCURRING METALLIC MIN-
ERALS
- SUMMARY: See LD 1769.
- 927 AN ACT TO ADOPT THE MULTISTATE Wood LV/WD
TAX COMPACT