

# 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  
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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