

MAINE STATE LEGISLATURE

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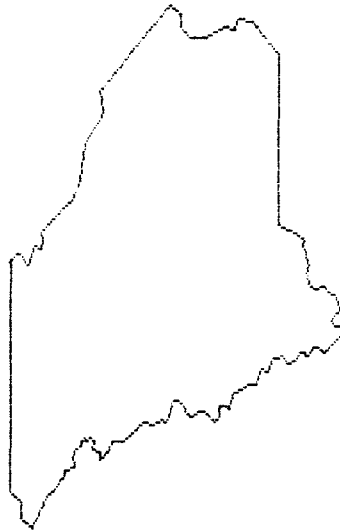


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STATE OF MAINE
ONE HUNDRED AND ELEVENTH LEGISLATURE
FIRST REGULAR SESSION

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

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|------|---|-------------|-----------------------------------|
| 947 | AN ACT TO PROVIDE FOR A DEDICATED INCREASE OF 2 CENTS IN THE STATE GASOLINE TAX | Greenlaw | LV/WD |
| | SUMMARY: See LD 1116. | | |
| 948 | AN ACT CONCERNING SALES TAX ON THE RENTAL OF CAMPS AND COTTAGES | Gwadosky | LV/WD |
| | SUMMARY: Would tax casual rentals less than 28 days of camps and cottages. | | |
| 979 | AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR AUTOMOBILE CHILD RESTRAINT DEVICES | Wood | LV/WD |
| 1018 | AN ACT TO PROVIDE FOR A PROPERTY TAX EXEMPTION FOR FRATERNITIES | Hayes | LV/WD |
| 1073 | AN ACT TO EXEMPT NURSERY SCHOOLS UNDER THE SALES TAX LAWS | Livesay | LV/WD |
| | SUMMARY: Incorporated in LD 1766. | | |
| 1099 | RESOLUTION, PROPOSING AN AMENDMENT TO THE CONSTITUTION OF MAINE TO RESTRICT THE PERIOD OF RETROACTIVITY OF TAXATION LEGISLATION TO NO MORE THAN ONE YEAR | Mitchell,E. | H-FAILS S-INDEF PP |
| 1116 | AN ACT ADJUSTING CERTAIN MOTOR VEHICLE REGISTRATION FEES, INCREASING MOTOR FUEL TAXES AND ESTABLISHING A SPECIAL FUEL TAX SUPPLIERS LAW | Higgins,H. | MAJ-OTP-A MIN-ONTP INDEF PP |
| | SUMMARY: Incorporated into LD 1378 (PL 94) which combined the revenue bill with the allocations bill reported out by the Transportation Committee. The revenue portion of LD 1378 raised the gas tax from 9 cents to 14 cents, made adjustments in registration fees for some vehicles, provided for mirror reciprocity, established a suppliers law to change taxation of special fuel from the retail to wholesale level like gasoline. Suppliers law sunsets July 1, 1985 unless extended. Provided for refund of gas tax for political subdivisions of the state. | | |
| 1151 | AN ACT TO PROVIDE AN INCOME TAX CHECKOFF FOR VOLUNTARY SUPPORT OF NONGAME WILDLIFE MANAGEMENT | Wood | ENACT. PL 526 |
| | SUMMARY: Creates fund to be administered by Inland Fisheries and Wildlife for research and management of non-game wildlife. | | |