

# 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

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1272 AN ACT TO APPLY MIRROR RECIPROcity Ketover LV/WD  
AGAINST JURISDICTIONS THAT ASSESS  
3RD STRUCTURE MOTOR VEHICLE TAXES

SUMMARY: Incorporated into LD 1116.

1275 AN ACT TO PROVIDE A CORPORATE TAX Minkowsky LV/WD  
CREDIT FOR DONATIONS OF TECHNOLO-  
GICAL EQUIPMENT TO MAINE ELEMENTARY  
AND SECONDARY SCHOOLS

SUMMARY: Would provide credit equal to 25% of fair market value of qualified donations.

1294 AN ACT TO INCREASE SALES TAX Brannigan LV/WD  
EQUITY

SUMMARY: Would increase revenue sharing from 4% to 5%. Would apply sales tax to various services (amusements, business services, construction services, personal services, professional services, repair and miscellaneous services).

1299 AN ACT TO PROVIDE A PROPERTY TAX Dow CNTP  
EXEMPTION FOR WIDOWS OF DISABLED  
VETERANS

SUMMARY: Would provide an exemption to widows of veterans who were receiving federal disability benefits other than veteran's benefits at the time of death.

1343 AN ACT TO PROVIDE A UNIFORM EXCISE Higgins,H. ENACT. PL 92  
TAX ON WATERCRAFT

SUMMARY: For 1983 - commercial fishing vessels (documented, more than 10 net tons, exclusively commercial fishing) exempt from property tax and pay excise tax to state (\$10 per foot if less than 15 tons; \$20 per foot if 15 or more net tons). State will reimburse municipalities for 50% of property tax loss.

For 1984 - all watercraft exempt from property tax - municipal excise tax based upon length (commercial boats pay half) to collect about the same aggregate amount as collected through property tax in 1982 - envisions passage of Constitutional Amendment (LD 1349) to remove 50% reimbursement obligation. Watercraft under 20 feet not required to register are exempt from excise tax. See LD 1782 for changes.