

# 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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Taxation Committee

Office of Legislative Assistants  
State House, Station 13      Augusta, Maine 04333  
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- 1430 RESOLUTION, PROPOSING AN AMENDMENT TO THE CONSTITUTION OF MAINE TO UN-DEDICATE THE HIGHWAY FUND      Gauvreau      MAJ-ONTP-ACCP  
MIN-OTP
- 1478 AN ACT TO ESTABLISH THE COST OF THE MAINE FORESTRY DISTRICT IN THE FISCAL YEAR 1983-84      Michaud      LV/WD
- SUMMARY: MED repealed. See LD 1781.
- 1483 AN ACT TO PROVIDE A SALES TAX EXEMPTION FOR CERTAIN CHURCH AFFILIATED RESIDENTIAL HOMES      Hickey      ENACT. PL 562
- SUMMARY: Provides sales tax exemption for non-profit church affiliated residential homes operating under a charter granted by the Legislature.
- 1524 AN ACT RELATING TO THE TAXATION OF CERTAIN WATERCRAFT      Allen      OTP-ND-LD1782
- SUMMARY: Original bill changed tax on registered canoes to \$5 regardless of length. ND-See LD 1782.
- 1554 AN ACT TO VALUE FOREST LAND ON THE BASIS OF CURRENT USE      McBreairty      LV/WD
- SUMMARY: Current use value to be fair market value of land sold for forest land purposes rather than capitalized value. Value to be determined regionally by State Tax Assessor. Tree growth land automatically classified. Withdrawal penalty set at constitutional minimum.
- 1557 AN ACT TO IMPOSE A SEVERANCE TAX ON WOOD      Andrews      LV/WD
- SUMMARY: 50 cents per cord or \$1.00 per 1000 board feet. First 500 cords and personal uses would be exempt.
- 1571 AN ACT ADJUSTING THE RATE OF REFUND OF MOTOR FUEL TAX TO USERS OF AIRCRAFT AND TO MAKE TECHNICAL ADJUSTMENTS TO THE MOTOR FUEL TAX LAWS      Kelleher      NOT REF'D TO  
COMTE  
ENACT. PL 438
- SUMMARY: Original bill increased refund on aircraft fuel from 10 cents per gallon and made technical changes from LD 1378. Senate Amendment B (enacted) removed aircraft refund increase, added a transitional provision to ensure that stockpiles of special fuel would not avoid taxation and made technical changes.