

# 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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1584 AN ACT TO REPEAL THE SALES TAX ON MEALS AND LODGING AND TO ESTABLISH A MEALS AND LODGING TAX FOR THE PURPOSE OF STABILIZING THE PROPERTY TAX Martin, J. HELD OVER BY COMTE

SUMMARY: 7% meals and lodging tax to replace sales tax on meals and lodging. Revenue sharing would be increased to 5.75% January to July, 1984 and to 6.75% July 1, 1984. Municipal tax bills must contain statement of amount tax reduced by municipal revenue sharing.

1585 AN ACT TO RESTRUCTURE THE PERSONAL AND CORPORATE INCOME TAX SYSTEM Andrews MAJ-OTP-ND-LD1787 MIN-CNTP

SUMMARY: ND incorporated into Part II budget bill (LD 1784) and enacted. New draft changed corporate tax rates:  
less than \$25,000 - 3.5%  
\$25,000-\$75,000 - 7.93%  
\$75,000-\$250,000 - 8.33%  
over \$250,000 - 8.93%

1644 AN ACT TO AUTHORIZE TAX LIENS ON PERSONAL PROPERTY Brannigan ENACT. PL 403

SUMMARY: Permits tax liens against persons owing at least \$200 in personal property taxes by following UCC procedure for filing financing statement.

1699 AN ACT RELATING TO ETHANOL PRODUCTION IN THE STATE Higgins, H. OTP-A ENACT. P&S 54

SUMMARY: Study by OER to determine need for and economic effect of partial exemption for ethanol. Cost of \$15,000 to be covered by OER from existing resources. Study to be completed by January 15, 1984.

1700 AN ACT TO PROVIDE A SALES TAX REBATE ON MATERIALS USED IN THE CONSTRUCTION OF FISH PASSAGE FACILITIES Hall LV/WD

SUMMARY: Incorporated into LD 1766.

1701 AN ACT TO INCREASE THE EXCISE TAX ON DESSERT WINE AND TO PERMIT THE SALE OF DESSERT WINE AT RETAIL STORES Higgins, H. LV/WD

SUMMARY: Would increase tax on dessert wines to \$1 per gallon and permit sale at retail stores rather than state liquor stores.