

## STATE OF MAINE

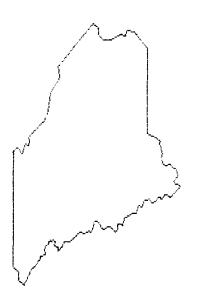
ONE HUNDRED AND ELEVENTH LEGISLATURE

## FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON

Taxation

BILL SUMMARY



JULY, 1983

## Prepared by:

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Dffice of Legislative Assistants State House, Station 13 Augusta, Maine 04333 (207) 289-2486 1708 AN ACT CONCERNING THE RATE OF RE-TURN ON INVESTMENT FACTOR UNDER THE RAILROAD EXCISE TAX

Kelleher

SUMMARY: New draft replaces LD 278. Makes treatment of long term operating leases permanent. Takes effect unless returned by the governor within 3 days of the Legislature next in session.

1711 AN ACT TO PERMIT ANY MUNICIPALITY McSweeney FAILED EMER ENACT WITH A LICENSE ORDINANCE TO DENY A LICENSE TO ANY PERSON WHO IS DELINQUENT IN PAYING PERSONAL PROPERTY TAXES

New Draft replaces LD 1222. Would permit Old Orchard Beach, Bar Harbor, Boothbay Harbor and Wells to deny license under license ordinance established by private and special law to persons who are delinquent in paying personal property taxes. Amendment would have required hearing before denial.

1743 AN ACT RELATING TO THE FINANCING McBreairty ENACT. PL 508 OF SERVICES IN THE UNORGANIZED TERRITORY

SUMMARY: New Draft replaces LD 925. Requires audit and annual report of municipal cost component.

1745 AN ACT TO IMPROVE THE IDENTIFICA- MCHenry ENACT. PL 490 TION OF PERSONS TRYING TO EVADE STATE TAXES

SUMMARY: New Draft replaces LD 1745. Establishes presumption that a person who filed a federal income tax return was required to file a federal return to enable more prosecution of tax evaders.

1766 AN ACT TO CHANGE THE TREATMENT OF Wood ENACT. PL 560 CERTAIN SALES UNDER THE SALES TAX LAW

SUMMARY: New Draft replaces LD 806. New draft reported by Taxation Committee provided sales tax exemption for dental health centers, historical societies and museums, nonprofit nursery schools and day care centers and fishways. It also expanded the definition of casual sales of charitable organizations and provided a trade in credit for chain saws and repair parts exceeding \$500. The trade-in credit provision was dropped when the bill came off the appropriations table.

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