## MAINE STATE LEGISLATURE

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#### STATE OF MAINE

## ONE HUNDRED AND TWELFTH LEGISLATURE FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON TAXATION

BILL SUMMARY



JULY, 1985

#### Prepared by:

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### ONE HUNDRED AND TWELFTH LEGISLATURE FIRST REGULAR SESSION

JOINT STANDING COMMITTEE BILL SUMMARIES JULY 1985

This document is a compilation of the bill summaries prepared by this office for the Joint Standing Committees of the Maine Legislature, covering the First Regular Session of the 112th Legislature. The summaries are arranged by LD number and indexed separately by committee.

LD: 237 AN ACT CONCERNING WIDOW'S EXEMPTIONS FOR

LOCAL PROPERTY TAXES

STEVENS P LACROIX MAYO HICKEY

LV-WD

HOUSE Accepted Committee Report SENATE Accepted Committee Report GOV

SUMMARY:

Permits veteran's widows who remarry to regain their property tax exemption if they are again widowed or divorced.

LD: 238 AN ACT RELATING TO AN INCREASE IN CIGARETTE EMERGENCY EXCISE TAX

MARTIN J VIOLETTE DIAMOND J CASHMAN

HOUSE Ref'd to Committee SENATE Ref'd to Committee GOV

SUMMARY:

Held over. Makes increase in cigarette tax scheduled for October 1, 1985 contingent upon reduction in federal cigarette tax.

LD: 239 AN ACT TO REPEAL THE UNITARY TAX

SPROUL
JACKSON
ZIRNKILTON
WEBSTER M

ONTP

HOUSE Accepted Committee Report SENATE Accepted Committee Report GOV

SUMMARY:

Repeals unitary treatment of corporations for purposes of income tax.

LD: 240 AN ACT TO EXEMPT LOBSTER FEED AND MEDICATION FOSTER NECESSARY FOR THE LOBSTER POUND BUSINESS FROM HOLLOWAY THE STATE SALES TAX

OTP-AM HOUSE Enacted
SENATE Enacted CH #460
GOV Signed

H-435 CA H S S-325 CA PEARSON S-341 CA PEARSON H

SUMMARY:

Permits sales tax exemption for products and bait used in aquacultural production. Revenue loss—\$39,400 in FY 85-86 and \$64,700 in FY 86-87.