

# 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

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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: 357 AN ACT CONCERNING THE RATE OF RETURN ON INVESTMENT FACTOR UNDER THE RAILROAD EXCISE TAX MANNING TWITCHELL

ONTP HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

SUMMARY:  
See also LD 1643.

LD: 358 AN ACT CONCERNING JUST PROPERTY VALUATION UNDER VETERANS' PROPERTY TAX EXEMPTIONS RACINE SCARPINO SWAZEY

ONTP HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

SUMMARY:  
Permits veteran's exemptions to be based on assessed value rather than just value.

LD: 359 AN ACT TO EXEMPT FROM STATE OF MAINE SALES TAX MEALS PREPARED AND SERVED IN THE FIELD BY LICENSED GUIDES AND WHITEWATER OUTFITTERS MURRAY JACQUES MCGOWAN USHER

ONTP HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

SUMMARY:  
Provides sales tax exemption for meals served in the field by licensed guides and whitewater outfitters. See also LD 1220.

LD: 393 AN ACT CONCERNING THE COLLECTION OF SALES TAX MCGOWAN JOSEPH WEBSTER M DIAMOND G

LV-WD HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

SUMMARY:  
Permits retailers, other than utilities, to retain 3% of sales tax collections, up to \$15,000 annually, as compensation for collection costs. Revenue loss--FY 85-86, \$6,190,000; FY 1986-87, \$10,116,000.