# 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.

MICHAUD

DEXTER

USHER

LAW

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

### SUMMARY:

Extends sales tax to a broad range of services. Reduces sales tax to 4%. Increases state-municipal revenue sharing to 6.1% beginning February 1, 1986. Revenue impact:

1985-86 1986-87 GENERAL FUND (1,700,000) (\$9,200,000) LOCAL GOVERNMENT FUND 3,500,000 8,700,000

LD: AN ACT TO ESTABLISH THE COST OF THE 1985 469 SPRUCE BUDWORM SUPPRESSION PROJECT AND TO EMERGENCY

PROVIDE OPERATING FUNDS FOR THE SPRUCE BUDWORM MANAGEMENT PROGRAM

HOUSE Emerg. Enacted P AND S SENATE Emerg. Enacted CH # 4

EMER SIGNED GOV H - 18CA Н S S-18 CA TWITCHELL Н S

### SUMMARY:

OTP-AM

Sets cost of spruce budworm program to be collected through spruce budworm excise tax at \$3,465,000.

LD: 489 AN ACT TO ALLOW MUNICIPALITIES THE OPTION OF CHARGING REASONABLE SERVICE CHARGES ON

MANNING MURRAY CERTAIN TAX EXEMPT PROPERTY

LU-WD

HOUSE Accepted Committee Report SENATE Accepted Committee Report GOV

#### SUMMARY:

Provides a municipal option to charge service fees for certain services to various classes of taxpayers exempt from property tax. Permissible service charges include fire, police, roads and sanitation. The taxpayer must actually receive the service, the charge must reasonably reflect the value of the service and the charge must be made to all members of a class of exempt property.