

# 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: 450 AN ACT TO IMPOSE A SALES TAX ON CERTAIN SERVICES

BRANNIGAN

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: 469 AN ACT TO ESTABLISH THE COST OF THE 1985  
EMERGENCY SPRUCE BUDWORM SUPPRESSION PROJECT AND TO  
PROVIDE OPERATING FUNDS FOR THE SPRUCE  
BUDWORM MANAGEMENT PROGRAM

MICHAUD  
DEXTER  
LAW  
USHER

OTP-AM HOUSE Emerg. Enacted  
SENATE Emerg. Enacted  
GOV EMER SIGNED

P AND S  
CH # 4

H-18 CA H S  
S-18 CA TWITCHELL H S

SUMMARY:

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  
CERTAIN TAX EXEMPT PROPERTY

MANNING  
MURRAY

LV-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.