

# 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: 650 RESOLVE, TO INSTRUCT THE STATE PLANNING OFFICE SEWALL  
TO CONDUCT A STUDY AS TO THE FEASIBILITY  
AND EFFECT OF A CONSTITUTIONAL AMENDMENT TO  
VALUE AND ASSESS ALL REAL PROPERTY AT ITS

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

SUMMARY:

Requires State Planning Office to study effect of  
Constitutional Amendment to require assessment of property at  
current use rather than just value. SPO estimates cost of  
doing study at \$107,000.

LD: 664 AN ACT TO CLARIFY JUST VALUE AS IT RELATES MURPHY T  
TO PROPERTY ASSESSMENT RACINE  
JACKSON  
BLACK

ONTP HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

H-218 CA MIN REP

SUMMARY:

Original bill requires local assessors to consider market  
demand and current use when determining just value for  
purposes of property tax assessment. Minority Committee  
Amendment changed new consideration to value in use.

LD: 665 AN ACT TO ALLOW A TAX CREDIT EQUAL TO 30% FOSS  
OF THE NET COST OF OPERATING A CHILD CARE WEBSTER M  
FACILITY TO BE USED PRIMARILY BY THE  
CHILDREN OF THE TAXPAYER'S EMPLOYEES

OTP-AM HOUSE Indef. PP  
SENATE Indef. PP  
GOV

H-453 CA H S  
S-323 CA PEARSON

SUMMARY:

Provides an income tax credit to employers equal to 30% of  
the total net expenditures for establishing and operating  
nonprofit child care facilities to be used by the taxpayer's  
employees.

LD: 670 AN ACT CONCERNING THE MATURATION OF TAX DANTON  
LIENS MCSWEENEY

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

SUMMARY:

Changes tax lien mortgage redemption period from 18 to 12  
months.