

# STATE OF MAINE

# ONE HUNDRED AND TWELFTH LEGISLATURE FIRST REGULAR SESSION

### JOINT STANDING COMMITTEE ON

1

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 ll2th Legislature. The summaries are arranged by LD number and indexed separately by committee. Withholding only applies to items of income which are subject to the state income tax.

Section 32 requires the Department of Finance and Administration to issue a rule relating to the sales tax as applied to meals served in the wild by licensed guides or outfitters.

LD: 1243 AN ACT CONCERNING TAX ASSESSORS AND RACINE ASSESSMENTS TARDY

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

#### SUMMARY :

Provinces that for purposes of property tax assessment, local assessors may not increase the value of the property solely because of repairs which do not increase the just value of the property.

- LD: 1244 AN ACT CONCERNING REGISTRATION AND EXCISE SIMPSON TAX ON RECREATIONAL VEHICLES
  - ONTP HOUSE Accepted Committee Report SENATE Accepted Committee Report GOV

SUMMARY :

Provides a cap on motor vehicle excise taxes of \$600.

- LD:1266AN ACT TO REQUIRE THAT ALL CHECKS ISSUED TOSEWALLRECIPIENT OF STATE AID TO PAY LOCAL REALESTATE TAXES BE ISSUED JOINTLY IN THE NAMEOF THE MUNICIPALITY AND THE NAME OF THE
  - ONTP HOUSE Accepted Committee Report SENATE Accepted Committee Report GOV

SUMMARY :

Requires elderly tax and rent refund checks to be issued in name of recipient and municipality.

Office of Legislative Assistants Taxation