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

Prepared by:

Julie Jones, Legislative Assistant
Office of Legislative Assistants
State House, Station 13 Augusta, Maine 04333
(207) 289-1670



HELEN T. GINDER, DIRECTOR
HAVEN WHITESIDE, ASST. DIRECTOR
GILBERT W. BREWER
DAVID ELLIOTT
MARTHA FREEMAN
CHRISTOS GIANOPOULOS
WILLIAM T. GLIDDEN, JR.

STATE OF MAINE OFFICE OF LEGISLATIVE ASSISTANTS ROOM 101 STATE HOUSE, STATION 13 AUGUSTA, MAINE 04333 TEL.: (207) 289-2486

SARAH HOOKE
JULIE S. JONES
JOHN B. KNOX
EDWARD POTTER
MARGARET J. REINSCH
LARS RYDELL
JOHN SELSER
ANDREA COLNES, RES. ASST.

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:

1516

AN ACT TO CHANGE THE LAW RELATING TO LIENS

ND:

490

FOR UNPAID PROPERTY TAX ASSESSMENTS

BOUTILIER MURRAY TUTTLE **PUBLIC** CH # 218

MANNING

HOUSE Enacted SENATE Enacted GOV SIGNED

SUMMARY:

Original bill permitted municipalities to refuse licenses or permits to persons delinquent in paying any tax. New draft removes \$200 threshold from law permitting municipalities to perfect a lien on personal property when taxes on the property are not paid.

LD:

1521

AN ACT TO PROVIDE FOR GREATER TAX EXPENDITURE ACCOUNTABILITY

CASHMAN TWITCHELL HOLLOWAY

ANDREWS

OTP-AM

HOUSE Enacted SENATE Enacted GOV SIGNED

CH #430

H-447 CA **JACKSON** S-294 CA

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SUMMARY:

Original bill established procedure for the Finance Authority of Maine to study and report to the legislature regarding the effect of bills identified by the State Tax Assessor as profiting a tax benefit to 10 or fewer taxpayers. Committee amendment dropped original procedure and substituted Taxation Committee review of tax expenditures every four years. Tax expenditures would sunset unless renewed. House amendment removed sunset provision and leaves provisions requiring review every four years.

L.D:

1551

AN ACT TO CLARIFY TAXPAYER INFORMATION ON LOCAL PROPERTY TAX BILLS

CASHMAN MICHAUD

ND: 20

HOUSE Emerg. Enacted SENATE Emerg. Enacted GOV EMER SIGNED

PUBLIC CH # 376

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SUMMARY:

Permits municipalities to list percentage of reduction in property taxes on bill as a result of state aid to education and municipal revenue sharing rather than being required to list actual amount of reduction.