## 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:

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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: 1516 AN ACT TO CHANGE THE LAW RELATING TO LIENS

FOR UNPAID PROPERTY TAX ASSESSMENTS

ND: 490

HOUSE Enacted SENATE Enacted GOV SIGNED MANNING BOUTILIER MURRAY TUTTLE PUBLIC CH # 218

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

ANDREWS CASHMAN TWITCHELL HOLLOWAY

OTP-AM

HOUSE Enacted SENATE Enacted GOV SIGNED

CH #430

H-447 CA JACKSON S-294 CA

H S

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.

LD: 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

H-183 HA TARDY

H-270 HB TARDY

H S

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.