

MAINE STATE LEGISLATURE

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STATE OF MAINE
ONE HUNDRED AND TWELFTH LEGISLATURE
SECOND REGULAR SESSION

JOINT STANDING COMMITTEE ON
TAXATION
BILL SUMMARY



MAY 1986

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ONE HUNDRED AND TWELFTH LEGISLATURE
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JOINT STANDING COMMITTEE
BILL SUMMARIES
MAY 1986

This document is a compilation of the bill summaries prepared by this office for the Joint Standing Committees and Joint Select Committees of the Maine Legislature, covering the Second Regular Session of the 112th Legislature. The summaries are arranged by LD number under each committee.

All Amendments are listed, by paper number (e.g., H-584 or S-222), together with the sponsor if it is a floor amendment or the designation "CA" if it is a committee amendment. If the amendment was adopted in the House, the letter H appears after the sponsor. If it was adopted in the Senate, the letter S appears.

Final action for each bill is listed to the right of the title. If final House action and Senate action differ, both are listed.

Key to Committee Reports and Floor Action:

OTP	Ought to Pass
OTP-ND	Ought to Pass in New Draft
OTP-ND-NT	Ought to Pass in New Draft, New Title
OTP-AM	Ought to Pass as Amended
ONTP	Ought Not to Pass
LVWD	Leave to Withdraw
INDEF PP	Indefinitely Postponed

to interstate telephone services and apply the sales tax to all leases and rentals. The Committee believed the implications of taxation in the field of telecommunication were broad and important and could not be adequately addressed in the time available before the end of the First Regular Session. Permission was granted to hold the bill over and study the issue during the interim.

New draft provides equal treatment for all persons providing telecommunications service by expanding the gross receipts tax on telephone companies to include all persons providing telecommunications service. The new draft exempts persons providing telecommunications service by means of a satellite and earth station located in this State. It includes telegraph services under the definition of telecommunications, thereby making telegraph services subject to the same maximum tax rate as applies to other telecommunications service. The new draft also provides that the access charges and revenues derived from the provision of telecommunications service to another provider for resale will be deducted by the person receiving the payments.

LD 2247 AN ACT PERMITTING MUNICIPALITIES TO REQUIRE THAT A PAYMENT ON TAXES BE APPLIED TOWARD THE OLDEST OUTSTANDING TAXES PL 1985 c. 653

Sponsor: RIOUX
Committee Report: New draft of LD 1873

SUMMARY: Permits municipal treasurer or tax collector to require that payments for property tax be applied to the oldest outstanding taxes unless an abatement request or appeal has not been resolved for that period.

LD 2261 AN ACT TO MAKE CERTAIN CHANGES AND IMPROVE THE EQUITY OF MAINE TAX LAW ONTP

Sponsor: MAYO
Committee Report: ONTP

SUMMARY: Governor's bill to fund needed programs. Some provisions incorporated in new drafts of LD 2310. Bill contains the following provisions:

1. Takeout food. Expands application of sales tax to takeout food by including products sold from a retail location which is considered a restaurant and certain prepared foods ready for consumption regardless of where they are sold.

