

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON  
TAXATION  
BILL SUMMARY



JUNE 1987

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ONE HUNDRED AND THIRTEENTH LEGISLATURE  
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE  
BILL SUMMARIES  
JUNE 1987

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. The summaries are arranged by LD number under each committee.

All Adopted 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 "COMMITTEE" if it is a committee amendment.

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

Please let us know if you would prefer a different format or additional information and if the summaries are helpful.

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-A	Ought to Pass as Amended
ONTP	Ought Not to Pass
LVWD	Leave to Withdraw
INDEF PP	Indefinitely Postponed

LD AN ACT TO CLARIFY JUST VALUE AS IT RELATES TO ONTP  
93 PROPERTY ASSESSMENT

Sponsor: BLACK, Jackson, Murphy, E., Twitchell  
Committee Report: ONTP (Majority)  
OTP-AM (Minority)

Amendments Adopted:  
S-67 COMMITTEE

SUMMARY: The original bill made changes in 36 MRSA §701-A which "defines" just value for purposes of property tax assessment. The intent of the bill was to direct assessors to consider factors other than highest and best use when determining the value of property. The minority Committee Amendment changed the wording relating to "market demand" to accomplish the intent of the original bill.

LD AN ACT CONCERNING ELIGIBILITY LEVELS FOR THE LVWD  
110 ELDERLY HOUSEHOLDERS TAX AND RENT REFUND ACT

Sponsor: PARADIS, P., Twitchell, Gwadosky, Callahan  
Committee Report: LVWD

SUMMARY: Raises the eligibility level for the Elderly Tax and Rent Refund Program to \$8,900 for households containing two or more members.

See LD 721.

LD AN ACT TO ENCOURAGE EMPLOYERS TO ASSIST THEIR LVWD  
112 EMPLOYEES IN MEETING THEIR CHILD CARE NEEDS AND  
EXPENSES

Sponsor: DIAMOND, Clark, N., Foss, Mayo  
Committee Report: LVWD

SUMMARY: The provisions of this bill were incorporated into LD 1864.

This bill provides an income tax credit to employers who assist employees with child care costs by providing on-site facilities for care of the children of employees, by subsidizing day care for children of their employees at a site outside the place of employment or by providing resource and referral services or employee vouchers.