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

PREPARED BY:

Julie Jones, Legislative Analyst

OFFICE OF POLICY AND LEGAL ANALYSIS STATE HOUSE, STATION 13 AUGUSTA, MAINE 04333 (207) 289-1670

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STATE OF MAINE OFFICE OF POLICY AND LEGAL ANALYSIS

ROOM 101/107 STATE HOUSE STATION 13 AUGUSTA, MAINE 04333 TEL.: (207) 289-1670

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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

LVWD

LD AN ACT PROVIDING A SALES TAX EXEMPTION FOR NONPROFIT BOARDING CARE FACILITIES PROVIDING TREATMENT FOR PERSONS SUFFERING FROM ALZHEIMER'S DISEASE OR RELATED DISORDERS

Sponsor: BUSTIN, Dow, Dellert Committee Report: LVWD

<u>SUMMARY:</u> Provides a sales tax exemption for nonprofit boarding homes providing residential care and treatment of persons suffering from Alzheimer's disease or related disorders.

This bill was withdrawn because these facilities would be covered by a sales tax exemption provided in LD 1864.

LD AN ACT TO MAKE PROPERTY OWNED BY CONSUMER-OWNED LVWD 424 UTILITIES TAX EXEMPT

Sponsor: PARADIS, E., Vose Committee Report: LVWD

<u>SUMMARY:</u> Provides tax exempt status to the property of consumer-owned utilities in towns where the inhabitants vote for members of the governing board of the utility.

LD AN ACT TO CREATE A HOMEOWNERS PROPERTY TAX LVWD 433 REDUCTION FOR PERSONS 65 YEARS OF AGE AND OLDER

Sponsor: ROLDE

Committee Report: LVWD

SUMMARY: Exempts from property taxation the first \$25,000 of assessed property value if the owner, or one of the owners in a joint tenancy or tenancy in common, is 65 years of age or older.

LD AN ACT TO REMOVE THE SALES TAX EXEMPTION ON ONTP 437 NEWSPAPERS

Sponsor: RACINE, Mayo, Rolde, Soucy

Committee Report: ONTP

SUMMARY: Removes the sales tax exemption on newspapers.