

# MAINE STATE LEGISLATURE

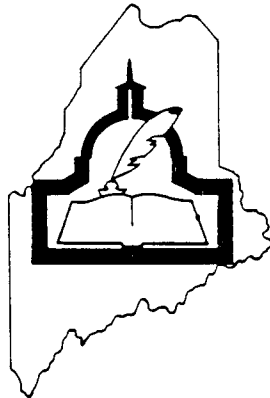
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STATE OF MAINE  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON  
TAXATION  
BILL SUMMARY



JUNE 1987

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ONE HUNDRED AND THIRTEENTH LEGISLATURE  
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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

LD 580 AN ACT TO EXEMPT FROM USE TAX TANGIBLE PERSONAL PROPERTY USED IN THE CONSTRUCTION OF PORTABLE CLASSROOMS FOR LEASE TO SCHOOL DISTRICTS IN MAINE LVWD EMERGENCY

Sponsor: TWITCHELL, Jackson  
Committee Report: LVWD

SUMMARY: Provides sales and use tax exemption for materials incorporated within portable classrooms for lease to exempt schools.

Included in LD 1864.

LD 596 AN ACT TO AMEND THE MAINE TREE GROWTH TAX LAW CARRY-OVER

Sponsor: HICHBORN, Pearson, Emerson, Clark, H.  
Committee Report: CARRY-OVER

SUMMARY: The bill has been held over by the Committee. It provides for reimbursement to municipalities for 90% of the property tax loss resulting from tree growth classification.

LD 619 AN ACT TO ESTABLISH A TAX FOR THE POSSESSION OF ILLEGAL DRUGS LVWD

Sponsor: MAYO, Dow, Mills, Holloway  
Committee Report: LVWD

SUMMARY: Imposes a tax on the possession of illegal drugs.

Incorporated within LD 1864.

LD 620 AN ACT TO EXEMPT ALCOHOL AND DRUG PROGRAMS FROM THE SALES TAX LVWD

Sponsor: SEWALL, Begley, Holloway, Allen  
Committee Report: LVWD

SUMMARY: Original bill provides sales tax exemption for nonprofit educational foundations providing summer programs about drugs and alcohol in a camp setting for young people.

Amended version included in LD 1864.