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:

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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

Sponsor: PRAY, Martin, J., Usher, McGowan Committee Report: CARRY-OVER

<u>SUMMARY:</u> This bill excludes from eligibility for classification under the tree growth tax law, land for which the owner charges an access fee.

LD AN ACT TO CREATE A VETERANS' PROPERTY TAX

862 EXEMPTION BASED ON DISABILITY

LVWD

Sponsor: RACINE, Paradis, E., Richard, Perry Committee Report: LVWD

SUMMARY: Allows disabled veterans an exemption which would be equal to the percentage amount of their disability.

See LD 1720.

LD AN ACT TO PERMIT THE ANNUAL FILING OF CERTAIN PL 1987
922 FUEL USE REPORTS C. 200

Sponsor: CASHMAN, Dow, Ingraham, Bailey Committee Report: OTP-AM Amendments Adopted: H-135 COMMITTEE

<u>SUMMARY:</u> Permits motor carriers and special fuel users with the approval of the State Tax Assessor to file annual reports instead of quarterly reports when their annual motor fuel tax liability is \$100 or less.

LD AN ACT TO FACILITATE THE TRANSFER OF PL 1987

934 INFORMATION BETWEEN THE DEPARTMENT OF HUMAN C. 201

SERVICES AND THE BUREAU OF TAXATION

Sponsor: MANNING, Duffy, Dore, Twitchell Committee Report: OTP-AM Amendments Adopted: H-136 COMMITTEE

SUMMARY: Authorizes the State Tax Assessor to provide to the Department of Human Services the most recent address of a delinquent child support payor when the department provides the name and Social Security number of the person sought.

Office of Policy and Legal Analysispage 30 Taxation