

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 REPEAL THE COMMERCIAL FORESTRY EXCISE LVWD
959 TAX

Sponsor: HEPBURN, Dexter
Committee Report: LVWD

SUMMARY: Repeals the Commercial Forestry Excise Tax.

LD AN ACT RELATING TO SUPPLEMENTAL ASSESSMENTS ND LD 1694
960 UNDER THE TAXATION LAWS

Sponsor: SMITH, Mayo, Strout, D., Twitchell
Committee Report: OTP-ND LD 1694

SUMMARY: Extends the time period for a municipality to make supplemental assessments in situations where the owner of the real estate has recovered the property from the municipality because of errors in the lien and foreclosure process..

LD AN ACT TO ESTABLISH THE COST OF THE 1987 SPRUCE P&S 1987
962 BUDWORM MANAGEMENT PROGRAM c. 18
EMERGENCY

Sponsor: ZIRNKILTON, Holloway, Twitchell, Perkins
Committee Report: OTP-AM
Amendments Adopted:
H-71 COMMITTEE

SUMMARY: Authorizes the cost of the Spruce Budworm Management Program to be \$120,000.

LD AN ACT TO PROVIDE A SALES TAX TRADE-IN CREDIT PL 1987
980 FOR LOADERS USED TO HARVEST LUMBER c. 467

Sponsor: DEXTER, Webster, C., Ridley, McGowan
Committee Report: OTP-AM
Amendments Adopted:
H-281 COMMITTEE
S-278 PEARSON

SUMMARY: Provides a sales tax trade-in credit for loaders used to harvest lumber.