

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 AN ACT TO ALLOW FARM WINERIES TO PAY TAXES
1039 TWICE A MONTH

ND LD 1639

Sponsor: RANDALL, Perkins, Moholland, Salsbury
Committee Report: OTP-ND LD 1639

SUMMARY: Original bill permits Maine farm wineries to pay excise tax twice per month.

See new draft, LD 1639, which reallocates the provision to Title 28-A, the new recodification Title 28.

LD AN ACT TO REQUIRE PAYMENT OF THE PROPERTY TAX
1046 AT THE TIME OF TRANSFER

ONTP

Sponsor: HALE, Strout, D., Wentworth, Tuttle
Committee Report: ONTP

SUMMARY: Requires the payment of prorated property tax within 72 hours of the actual transfer of the property.

LD AN ACT TO EXCLUDE FROM SALES AND USE TAX
1054 TRANSFERS OF VEHICLES FROM CORPORATIONS TO THE
OWNER OF THE STOCK OF THE CORPORATION

ONTP

Sponsor: HOLLOWAY, Sewall
Committee Report: ONTP

SUMMARY: Provides a sales and use tax exemption for transfers of which from corporations to the owner of the stock of the corporation.

LD AN ACT TO REIMBURSE MUNICIPALITIES FOR REVENUES
1061 LOST DUE TO EXISTENCE OF STATE PROPERTIES

LVWD

Sponsor: CARROLL, Mayo, Paradis, P., Whitmore
Committee Report: LVWD

SUMMARY: Provides for state reimbursements to municipalities for property tax losses due to state-owned property to the extent that those losses exceed 5% of the state valuation of the municipality.