# 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

If the taxpayer chooses to discharge part and not all of the tax liens included in the tax lien certificate, the taxpayer must pay all the taxes due on the tax liens to be discharged, plus the fees for making the aggregate notice and demand for payment, the charges for recording and discharging the lien or liens, the fee for the notice of foreclosure, if the notice is sent, plus all fees for certified mail, return receipt requested. The taxpayer shall pay the fees each time a partial discharge is made.

Subsection 6 clarifies that the foreclosure procedures are not affected by the fact that the tax lien certificate includes more than one time-share unit.

LD AN ACT RELATING TO TAXATION OF TRUCKS 1757

· CARRY-OVER

Sponsor: MAHANY, Theriault, MacBride, Lisnik Committee Report: New Draft of LD 1363

SUMMARY: New Draft of LD 1363.

This bill was held over by the Committee.

Provides a sales tax exemption for leased motor vehicles used in interstate commerce.

LD 1812 AN ACT TO ESTABLISH MUNICIPAL COST COMPONENTS FOR SERVICES TO BE RENDERED IN FISCAL YEAR 1987-88 P&S 1987 c. 53 EMERGENCY

Sponsor: CASHMAN, Twitchell

Committee Report: New Draft of LD 1103

Amendments Adopted: H-331 GWADOSKY

SUMMARY: New Draft of LD 1103.

Sets the amount of municipal cost components for purposes of property taxes in the unorganized territory.