

MAINE STATE LEGISLATURE

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STATE OF MAINE
DEPARTMENT OF THE ATTORNEY GENERAL
STATE HOUSE STATION 6
AUGUSTA, MAINE 04333

February 21, 1986

Senator Edgar Erwin
Representative Jeffery N. Mills
State House
Augusta, ME 04333

Dear Senator Erwin and Representative Mills:

You have asked whether the plantations of the State are, under current law, eligible to participate in tax base sharing, pursuant to 30 M.R.S.A. § 4996-98, thereby rendering unnecessary the passage of Legislative Document 1807, "AN ACT to Clarify the Applicability of Tax Base Sharing to Plantations." For the reasons which follow, this Department concludes that plantations are included within the existing statutory provisions for tax base sharing. (1807)

The current tax base sharing provisions apply to "municipalities". 30 M.R.S.A. § 4997. The term "municipality" is not defined within those provisions. However, 1 M.R.S.A. § 72, which provides general definitions for construction of Maine statutes, defines "municipality" as follows:

"Municipality" includes cities, towns and plantations, except that "municipality" does not include plantations in Title 10, chapter 110, subchapter IV; Title 30, chapters 201 to 213; 235; 239, subchapters I-A, I-B, II, III, III-A and IV; and chapters 240, 241 and 243 to 245.

Because the tax base sharing provision is contained within Chapter 240-B of Title 30, plantations are included within the term "municipality" for purposes of that chapter.

Another definition of "municipality", which is contained in the general provisions for Title 30 and which would be amended by L.D. 1807, does not include plantations. That definition reads:

"Municipality" includes only cities and towns, but shall include plantations in Chapter 239, subchapters V and VI and, for purposes of regulating motor vehicles on icebound inland lakes pursuant to section 2151, subsection 7.

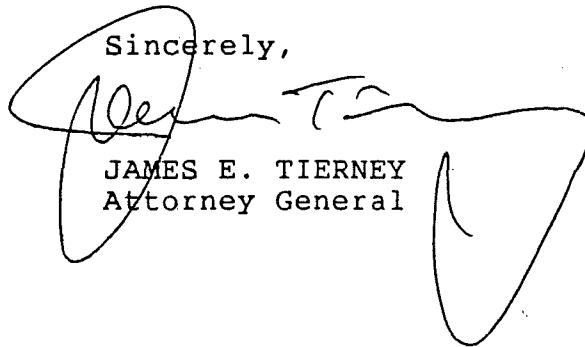
30 M.R.S.A. § 1901(6) (Supp. 1985). However, the lead-in sentence to the definitions which include this definition of "municipality" provides as follows:

The listed terms as used in chapters 201 to 213, 235 and 239, subchapters I-A to VI, chapters 241, 243 to 245 and Title 10, chapter 110, subchapter VI are defined as follows, unless a different meaning is plainly required by the context.

30 M.R.S.A. § 1901 (Supp. 1985). Because the section 1901 definitions do not apply to Chapter 240-B of Title 30, which contains the tax base sharing provisions, the definition of "municipality" within that section has no effect on construction of the tax base sharing provisions. Therefore, the definition of "municipality" in 1 M.R.S.A. § 72 controls, with the result that plantations are included within that term for purposes of tax base sharing.

While the foregoing reading of the relevant statutes seems clear and renders unnecessary the enactment of L.D. 1807, the result is not apparent from the face of the Tax Base Sharing Act. Thus, it may be that the passage of L.D. 1807 is desirable, only in order, as the title of the bill and its Statement of Fact indicate, to clarify the existing state of the law which is somewhat complicated. In any event, I hope that the foregoing has been helpful; please let me know if I can be of further assistance.

Sincerely,



JAMES E. TIERNEY
Attorney General

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SECOND REGULAR SESSION

ONE HUNDRED AND TWELFTH LEGISLATURE

Legislative Document

No. 1807

H.P. 1290

House of Representatives, January 9, 1986

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative Mills of Bethel.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SIX

AN ACT to Clarify the Applicability of Tax
Base Sharing to Plantations.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 30 MRSA §1901, sub-§6, as amended by PL 1983, c. 114, §3, is further amended to read:

6. Municipality. "Municipality" includes only cities and towns, but ~~shall include~~ includes plantations in chapter 239, subchapters V and VI; chapter 240-B; and, for purposes of regulating motor vehicles on icebound inland lakes pursuant to section 2151, subsection 7.

Sec. 2. 30 MRSA §4997, sub-§1, as enacted by PL 1973, c. 258, is amended to read:

1. Agreement. Any 2 or more municipalities may, by a vote of their legislative bodies, enter into an

1 agreement to share all or a specific part of the com-
2 mercial, industrial or residential assessed valuation
3 located within their respective communities. For
4 purposes of this chapter, the term "municipalities"
5 includes cities, towns and plantations.

6 STATEMENT OF FACT

7 The purpose of this bill is to make it clear that
8 plantations are eligible to participate in tax base
9 sharing.

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