

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1094

H. P. 886

House of Representatives, March 16, 1977

On motion of Mr. Carey of Waterville, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Higgins of Scarborough.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT Exempting Newly-added Returnable Beverage Container Storage
Structures from the Property Tax.

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

36 MRSA § 656, sub-§ 1, ¶ H, is enacted to read:

H. All structures, buildings or additions thereto up to the value of \$2,500 constructed, acquired or purchased, subsequent to the enactment of this section, solely for the storage of returnable beverage containers pursuant to Title 37, chapter 28, except that this paragraph shall not be effective after April 2, 1993.

Any person who wishes to claim this exemption shall file with his local tax assessor or board of assessors written application claiming the exemption, on a form to be prescribed by the assessor or board of assessors. The application shall be filed within 30 days following the annual assessment date of the municipality.

STATEMENT OF FACT

This bill would provide an exemption from property taxation for new structures or additions used solely for the storage of returnable beverage containers.

A major criticism of the returnable bottle bill was the cost of storage to persons holding the bottles. This bill would assist those persons by providing an exemption for new bottle storage facilities.