

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
108TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. H-652)

COMMITTEE AMENDMENT "A" to H.P. 1250, L.D. 1479, Bill,
"AN ACT to Provide for the Periodic Review of Sales and
Property Tax Exemptions."

Amend the Bill in section 2 by striking out all of that
part designated "§2501" and inserting in its place the
following:

' §2501. Repeal of statutory provisions

The following statutory provisions are repealed on the
dates set forth in this section:

36. Title 36:

A. Title 36, sections 652, 653 and 654, as amended, shall
be repealed ^{on} January 1, 1982;

B. Title 36, sections 655 and 656, as amended, shall
be repealed on January 1, 1979;

C. Title 36, section 1760, subsections 3 to 14,
24 and 30 to 36, as amended, shall be repealed on
January 1, 1981; and

D. Title 36, section 1760, subsections 15 to 23
and 25 to 28, as amended, shall be repealed on
January 1, 1980.

Further amend the bill in section 3 in that part designated "§660" by striking out all of subsection 1 and inserting in its place the following:

'1. Repeal; committee jurisdiction. The following sections of this subchapter are subject to repeal under Title 1, section 2501: Sections 652, 653, 654, 655 and 656. The legislative committee having jurisdiction over the review provided for in Title 1, section 2502, shall be the Joint Standing Committee on Taxation. Any further property tax exemptions enacted in this Title shall be assigned a date of repeal in Title 1, section 2501, that is no more than 5 years from its effective date.'

Further amend the bill in section 4 in that part designated "§1760-A" by striking out all of subsection 1 and inserting in its place the following:

'1. Repeal; committee jurisdiction. Section 1760, except for subsection 1 and 2, is subject to repeal under Title 1, section 2501. The legislative committee having jurisdiction over the review provided for in Title 1, section 2502, shall be the Joint Standing Committee on Taxation. Any sales tax exemptions enacted in this Title after the effective date of this section shall be assigned a date of repeal in Title 1, section 2501, that is no more than 5 years from its effective date.'

Statement of Fact

The purposes of this amendment are to:

1. Allow the various exemptions to be reviewed over a 4-year period as opposed to a 2-year period; and
2. To establish the Joint Standing Committee on Taxation as the committee responsible for reviewing the exemptions.

Reported by the Minority of the Committee on Taxation.

Reproduced and distributed under the direction of the Clerk of the House.
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