

MAINE STATE LEGISLATURE

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

(Filing No. H-650)

COMMITTEE AMENDMENT "A" to H.P. 1401, L.D. 1656, Bill, "AN ACT to Eliminate Dissimilar and Inequitable Taxation of Mobile Homes Owned by Maine Homeowners."

Amend the Bill by striking out everything after the enacting clause and inserting in its place the following:

'Sec. 1. 36 MRSA §1482, sub-§1, ¶B, as amended by PL 1975, c.252, §17, is repealed and the following enacted in its place:

B. Mobile Homes. For the privilege of operating a mobile home upon the public ways, each mobile home shall be subject to an excise tax of \$15.

Sec. 2. 36 MRSA §1760, sub-§37 is enacted to read:

37. Mobile homes and modular homes.

(Sales of used mobile or modular homes and

) All costs included in the sale price other than cost of materials, but not in excess of 50% of the sale price, of a new mobile or modular home.

Sec. 3. Appropriation. There is appropriated from the General Fund to the Department of Finance and Administration, Bureau of Taxation, for the purposes of this Act, the sum of \$31,000. The breakdown shall be as follows:

		<u>1977-78</u>		<u>1978-79</u>
FINANCE AND ADMINISTRATION, DEPARTMENT OF				
Bureau of Taxation				
Personal Services	(1)	\$ 11,700	(1)	\$ 15,600
All Other		1,200		1,500
Capital		<u>1,000</u>		<u>-0-</u>
Total		\$ 13,900		\$ 17,100

Fiscal Note

Enactment of this Bill would result in an estimated revenue loss of \$420,000 for the first year of the biennium and \$560,000 for the second year of the biennium. Ninety-six percent of the loss would be attributable to the General Fund and 4% to the Local Government Fund.

Statement of Fact

The purposes of this Amendment are:

1. To revise the Bill so as to make it more administrable by the Bureau of Taxation;
2. To add an appropriation; and
3. To add a fiscal note.

Reported by the Majority of the Committee on Taxation.

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