

MAINE STATE LEGISLATURE

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OF. R.
L.D. 1932
(Filing No. S-437)

STATE OF MAINE
SENATE
108TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to H.P. 1878, L.D. 1932, Bill, "AN ACT Relating to the Taxation of Certain Property Owned and Operated by Telephone or Telegraph Companies."

Amend the amendment in that part designated "§2689." in the 3rd line by striking out the underlined words and punctuation "together with the equipment attached to these towers,"

Statement of Fact

The dishes or horns located on microwave towers have always been considered "central office equipment;" they are part of the line that receives and transmits microwave signals; therefore, they have never been considered "real property" and consequently come under the gross receipts tax.

There have been 2 towers that Long Lines (American Telephone and Telegraph) has continued to pay on, even after the then State Tax Assessor had ruled (letter dated February 17, 1965) that microwave towers were not real property. The reason they continued to pay was to lessen the tax impact in the community. This, of course, was brought to a head this year.

D OF R.

SENATE AMENDMENT "B" to COMMITTEE AMENDMENT "A"
to H.P. 1878, L.D. 1932

In order to clear up this ambiguity, the words "together with the equipment attached to the tower" should be struck from section 2689 of committee amendment "A."

Name: (Jackson)
County: Cumberland

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January 18, 1978

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