

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
108th LEGISLATURE
SECOND REGULAR SESSION

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 bill by striking out everything after the enacting clause and before the emergency clause and inserting in its place the following:

'36 MRSA §2689, as amended by PL 1965, c. 362, §8, is repealed and the following enacted in its place:

§2689. Limited property tax

The land, buildings/^{and} microwave towers or similar towers, together with the equipment attached to these towers, owned by a telephone or telegraph company shall be taxed as real property in the municipality or unorganized territory in which they are situated.

The excise tax imposed by this chapter shall be in lieu of property taxes upon all other property of/^a telephone and telegraph company, including the poles, wires, conduits, cables, booths, central office equipment, and other machinery and equipment involved in the business of a telegraph or telephone company.'

Statement of Fact

This amendment makes the following changes:

1. It seeks to clarify the original language of Title 36, section 2689;
2. It makes clear that microwave towers and other similar towers and the equipment attached to them can be taxed

as real property by the municipality in which they stand, or the State if the tower is in the unorganized territory; and

3. It includes not only microwave towers attached to the ground, but also those attached to buildings.

Reported by the Committee on Taxation.

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