

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES (Filing No. H-1169)
108th LEGISLATURE
SECOND REGULAR SESSION

HOUSE AMENDMENT "B" to H.P. 2139, L.D. 2159, Bill, "AN ACT
Relating to the Taxation of the Unorganized Territory."

Amend the bill by inserting after section 1 the following:

'Sec. 1-A. 30 MRSA §254, first ¶, as amended by PL 1977, c.27,
§5, is repealed and the following enacted in its place:

When a county tax is authorized, the county commissioners shall, in March in the year for which that tax is granted, apportion it upon the towns and other places according to the last state valuation and fix the time for the payment of the same, which shall not be earlier than the first day of the following September. They may add that sum above the sum so authorized, not exceeding 2% of that sum, as a fractional division renders convenient and certify that fact in the record of that apportionment, and issue their warrant to the assessors requiring them forthwith to assess the sum apportioned to their town or place, and to commit their assessment to the constable or collector for collection. The county treasurer shall immediately certify the millage rate to the State Tax Assessor. This millage rate shall be separately assessed by the State Tax Assessor upon the real and personal property in the unorganized territory within the appropriate county.'

Further amend the bill by inserting after section 2 the following:

'Sec. 2-A. 36 MRSA §1147, as enacted by PL 1971, c. 616, §15, is amended to read:

§1147. Unorganized territory

The State Tax Assessor shall determine annually the amount distributable to each county in respect to property in the unorganized territory for each county by multiplying the state valuation then in effect for such property by the mill rate certified for each county pursuant to Title 30, section 254, which amounts are appropriated from the ~~General-Fund~~ Unorganized Territory Education and Services Fund to be credited annually on the books of the State to the proper officer of each county as provided in section 342.'

Further amend the bill in section 3 in that part designated "§1603." by inserting at the beginning of the first paragraph the following: '1. Definition.'

Further amend the bill in section 3 in that part designated "§1603." by striking out all of paragraph "C" and relettering paragraph "D" to be paragraph 'C'

Further amend the bill in section 3, in that part designated "§1603." paragraph D, by inserting at the end the following new sentence: 'No county shall be reimbursed for services provided on or after Jaunaury 1, 1979, unless a legislative allocation is obtained pursuant to this chapter.'

Further amend the bill in section 3 in that part designated "\$1605." in subsection 1 by striking out all of the 2nd sentence and inserting in its place the following: 'The State Tax Assessor shall deposit in the fund all Unorganized Territory Educational and Services Tax moneys and county tax moneys, assessed pursuant to Title 30, section 254, which he collects.'

Further amend the bill by inserting at the end, before the statement of fact, the following:

'Sec. 4. Implementation. For the fiscal year ending June 30, 1979 the Legislature determines that the municipal cost component is \$5.5 million.

Sec. 5. Appropriation. The following funds shall be appropriated from the General Fund to carry out the purposes of this Act:

1978-79

FINANCE AND ADMINISTRATION

Bureau of Taxation

County Tax Reimbursement

All Other

(\$460,000)

Appropriation not needed with the passage of section 2-A of this Act. Funds for these costs will be allocated from the Unorganized Territory Education and Services Fund.'

Statement of Fact

The main purposes of this amendment are:

1. To clarify the procedures for raising the cost of county services in the Unorganized Territory;
2. To allow the Legislature to expeditiously set the amount to be raised in the first year of the Unorganized Territory Educational and Services Tax. Because the revenues of this tax are dedicated funds, any over or under collection will be reflected in next year's mill rate; and
3. To make clear that the county tax shall be separately collected by the State Tax Assessor, paid in to the District Fund and credited annually to each county.

Filed by Mrs. Post of Owls Head.

Reproduced and distributed under the direction of the Clerk of the House.
3/15/78

(Filing No. H-1169)