

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 827

6
7 H.P. 659

House of Representatives, February 22, 1983

8 Referred to the Committee on Taxation. Sent up for concurrence and
9 ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Cashman of Old Town.

Cosponsors: Representative Kilcoyne of Gardiner and Representative
11 Carroll of Gray.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT to Provide a Surtax on the Income
18 Tax in Place of the Property Tax to Pay the
19 Costs of County Government.
20

21 Be it enacted by the People of the State of Maine as
22 follows:

23 Sec. 1. 30 MRSA §428 is enacted to read:

24 §428. County Government Fund

25 1. Fund established. There is established the
26 County Government Fund.

27 2. Distribution of the fund. The Treasurer of
28 State shall distribute the balance in the fund as of
29 October 1st of each year on October 15th. The amount
30 distributed to each county shall be the proportion of
31 the fund which that county's population, as defined
32 in section 5055, is to the total state population for

1 the most recent year for which population figures are
2 available.

3 Sec. 2. 36 MRSA §5116 is enacted to read:

4 §5116. County surtax

5 There is imposed upon the taxable income of every
6 resident individual of this State and the taxable
7 income of every nonresident individual, which is
8 derived from sources within this State, a surtax of
9 5% of the taxes which are due under this chapter.

10 The amounts collected under this section shall be
11 transferred by the Treasurer of State to the County
12 Government Fund on the first day of each month.

13 Sec. 3. 36 MRSA §5163 is enacted to read:

14 §5163. County surtax

15 There is imposed upon the taxable income of
16 estates and trusts, a surtax of 5% of the taxes which
17 are due under this chapter.

18 The amounts collected under this section shall be
19 transferred by the Treasurer of State to the County
20 Government Fund on the first day of each month.

21 Sec. 4. 36 MRSA §5203-A is enacted to read:

22 §5203-A. County surtax

23 There is imposed a surtax of 5% of the taxes due
24 under this chapter.

25 The amounts collected under this section shall be
26 transferred by the Treasurer of State to the County
27 Government Fund on the first day of each month.

28 STATEMENT OF FACT

29 This bill provides a 5% income tax surcharge to
30 pay a portion of each county budget and reduce the
31 amount which must be collected for county services
32 through the property tax. It is estimated that a 5%

1 surtax will cover approximately 70% of a county's
2 annual budget.

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