

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 1700

7 H.P. 1283

House of Representatives, May 26, 1983

8 Reference to the Committee on Taxation is suggested. Ordered printed
9 and sent up for concurrence.

10 EDWIN H. PERT, Clerk

Presented by Representative Hall of Sangerville.

Cosponsors: Senator Kany of Kennebec and Representative McGowan of
11 Pittsfield.

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 Sales Tax Rebate on
18 Materials Used in the Construction of Fish
19 Passage Facilities.
20

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

23 36 MRSA §2014 is enacted to read:

24 §2014. Fish passage facilities

25 Taxes on the sale or use of materials used in the
26 construction of fish passage facilities in new,
27 reconstructed or redeveloped dams, when the fish pas-
28 sage facilities are built in accordance with plans
29 and specifications approved by the Department of
30 Inland Fisheries and Wildlife or the Department of
31 Marine Resources, shall be refundable.

32 The State Tax Assessor shall refund sales or use
33 tax paid on these construction materials upon the
34 submission by a person of the following:

1 If enacted, this bill would become effective on
2 or about October 1, 1983. Therefore, the loss of
3 revenue in the first year would be reduced:

	<u>1983-84</u>	<u>1984-85</u>
4		
5 General Fund	(\$6,400)	(\$9,600)
6 Local Government	(\$ 275)	(\$ 400)
7		3972051983