

MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 2282

7 H.P. 1729

House of Representatives, March 19, 1984

8 Submitted by the Joint Standing Committee on Taxation, pursuant to the
9 Revised Statutes, Title 1, chapter 31.

10 Reported by Representative Higgins from the Committee on Taxation
pursuant to M.R.S.A., Title 1, chapter 31 and printed under Joint Rule 18.

EDWIN H. PERT, Clerk

11
12 STATE OF MAINE
13

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

17 AN ACT to Revise the Procedure Relating
18 to the Review of Property Tax Exemptions and
19 to Amend Certain Laws Relating to Property
20 Tax Exemptions.
21

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

24 Sec. 1. 1 MRSA §2603, as amended by PL 1979, c.
25 687, §3, is repealed and the following enacted in its
26 place:

27 §2603. Contents of report

28 1. Report. The report prepared as a result of
29 the review required by section 2601, subsections 1
30 and 2 shall include:

31 A. A description of the purpose of the exemp-
32 tion;

1 B. A determination of the groups or individuals
2 which benefit from the exemption;

3 C. An evaluation of the past effectiveness of
4 the provision;

5 D. An evaluation of the future need for the ex-
6 emption;

7 E. An estimate of the cost of retaining the pro-
8 vision;

9 F. A recommendation of the committee as to the
10 amendment, repeal, replacement or retention of
11 the exemption;

12 G. Any other recommendation of the committee re-
13 lating to the provisions subject to review.

14 The committee may choose to include in its report on-
15 ly the information, with regard to the provisions re-
16 viewed, which has changed since the previous report.

17 2. Legislation. The report shall contain any
18 legislation which is necessary to accomplish its rec-
19 ommendations.

20 3. Provision being reviewed; devoting public
21 hearing time. The committee preparing this report
22 shall devote at least part of one public hearing to
23 the provision being reviewed prior to making its re-
24 port.

25 Sec. 2. 36 MRSA §654, sub-§1, ¶E, as amended by
26 PL 1977, c. 420, is further amended to read:

27 E. The estates up to the just value of \$3,500 of
28 all persons determined to be blind within the
29 definition provided by Title 22, chapter 959, who
30 are receiving aid under that chapter.

31 The residential real estate up to the just value
32 of \$4,000 of inhabitants of Maine who are legally
33 blind as determined by the Department of Human
34 Services. No person shall may be entitled to
35 property tax exemption under more than one para-
36 graph of this subsection.

1 Sec. 3. 36 MRSA §655, sub-§1, ¶Q, as enacted by
2 PL 1983, c. 92, Pt. A, §1, is repealed.

3 Sec. 4. 36 MRSA §656, sub-§1, ¶C, as amended by
4 PL 1971, c. 593, §23, is further amended to read:

5 C. The landing area of a privately owned air-
6 port, the use of which is approved by the ~~Depart-~~
7 ment of Transportation Bureau of Aeronautics,
8 shall be exempt from taxation when the owner
9 grants free use of that landing area to the pub-
10 lic.

11 STATEMENT OF FACT

12 This bill is the result of the statutory review
13 by the joint standing committee of the Legislature
14 having jurisdiction over taxation of the property tax
15 exemptions contained in the Revised Statutes, Title
16 36, Part 2. Section 1 of this bill modifies future
17 reporting requirements to specify that future reports
18 need not include information which has not changed
19 since the previous report. Section 2 amends the Re-
20 vised Statutes, Title 36, section 654 to provide con-
21 sistency with other similar exemptions. Section 3
22 repeals the exemption enacted in 1983 for commercial
23 watercraft because of a new exemption which became
24 effective March 1, 1984, exempting all watercraft.
25 Section 4 updates a reference to state agencies.

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