

MAINE STATE LEGISLATURE

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(EMERGENCY)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 251

H.P. 199 House of Representatives, February 5, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative MAYO of Thomaston.
Cosponsored by Representatives JACKSON of Harrison,
NADEAU of Saco, and Senator TWITCHELL of Oxford.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

1 AN ACT Amending the Excise Tax Law as it
2 Relates to Telephone Company Motor
3 Vehicles.
4

5 Emergency preamble. Whereas, Acts of the Legis-
6 lature do not become effective until 90 days after
7 adjournment unless enacted as emergencies; and

8 Whereas, the 90-day period will delay the pro-
9 cessing of 1987 motor vehicle registrations for tele-
10 phone company maintenance vehicles; and

11 Whereas, legislative action is necessary before
12 February 1, 1987, in order to ensure that no addi-
13 tional expense be incurred by the telephone companies
14 for the registration of their motor vehicles within
15 the State. Any additional expenses will be reflected

1 in service rates charged resident and business cus-
2 tomers; and

3 Whereas, in the judgment of the Legislature,
4 these facts create an emergency within the meaning of
5 the Constitution of Maine and require the following
6 legislation as immediately necessary for the preser-
7 vation of the public peace, health and safety; now,
8 therefore,

9 Be it enacted by the People of the State of Maine as
10 follows:

11 36 MRSA §1483, sub-§6, as amended by PL 1965, c.
12 513, §75, is further amended to read:

13 6. Certain public utilities. Vehicles owned or
14 leased by telephone and telegraph companies and rail-
15 road companies subject to the excise taxes set forth
16 in chapters 361 and 363;

17 Emergency clause. In view of the emergency cited
18 in the preamble, this Act shall take effect when ap-
19 proved.

20 STATEMENT OF FACT

21 Since the institution of the gross receipts tax,
22 telephone companies have been exempt from paying
23 taxes on property used in the provision of telecommu-
24 nication services, including the poles, wire, con-
25 duits, cables, boots, central office equipment and
26 other machinery and equipment involved in providing
27 telecommunication services.

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