

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 981

H.P. 729 House of Representatives, March 27, 1987  
Reference to the Committee on Taxation suggested and  
ordered printed.

EDWIN H. PERT, Clerk  
Presented by Representative JACKSON of Harrison.  
Cosponsored by Representatives HANLEY of Paris and DUFFY  
of Bangor.

STATE OF MAINE

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

AN ACT to Provide an Exemption on Personal  
Property Tax for Handicapped  
Individuals Running a Business.

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

36 MRSA §655, sub-§1, ¶T is enacted to read:

T. All items of personal property up to the value of \$2,500 owned and used in the conduct of business by an individual with handicaps. For the purposes of this paragraph:

(1) "Business" includes any activity engaged in by the individual with the object of gain, benefit or advantage, either direct or indirect; and

