MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

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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

2 3 4	Property Tax for Handicapped Individuals Running a Business.			
5 6	Be it enacted by the People of the State of Maine as follows:			
7	36 MRSA §655, sub-§1, ¶T is enacted to read:			
8 .	T. All items of personal property up to the val-			
9	ue of \$2,500 owned and used in the conduct of			
10	business by an individual with handicaps. For			
L1	the purposes of this paragraph:			
L 2	(1) "Business" includes any activity en-			
L3 '	gaged in by the individual with the object			
L 4	of gain, benefit or advantage, either direct			

Page 1-LR0048

or indirect; and

		(2) "Individual with handicaps" means any	Z
?		individual who has a physical or mental im-	
}	* -	pairment which substantially limits one or	
ļ		more of such person's major life activities	_

Unicially from the transfer of

STATEMENT OF FACT

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This bill provides a property tax exemption for the first \$2,500 in value of personal property owned and used in conducting a business by any individual with a handicap. The exemption does not apply to any property not used in a business.

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The definition of business tracks the definition used for sales and use taxes, and is intended to include any property the individual uses for the purpose of obtaining, either directly or indirectly, gain, benefit or advantage. The fact that the business engaged in is nonprofit does not render the exemption inapplicable.

The definition of "individual with handicaps" comes from the United States Rehabilitation Act of 1973, as amended. It ties the definition of handicap to limitations of one or more of the person's major life activities.

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