

# MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

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ONE HUNDRED AND THIRTEENTH LEGISLATURE

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Legislative Document

NO. 2267

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H.P. 1657                      House of Representatives, February 16, 1988  
Reported by Representative MAYO from the Committee on  
Taxation pursuant to the Maine Revised Statutes Annotated,  
Title 1, Section 2601.

Reference to the Joint Standing Committee on Taxation  
suggested and printing ordered under Joint Rule 18.

EDWIN H. PERT, Clerk

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STATE OF MAINE

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

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AN ACT to Amend Property Tax  
Exemptions.

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2  
3

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

6            36 MRSA §651, sub-§1, ¶B is amended to read:

7            B.    The property of the State of Maine, except  
8            that the State shall reimburse any municipality in

1 which that property exists for 50% of the property  
2 tax revenue lost as a result of this exemption.  
3 For purposes of this section, "Property of the  
4 State of Maine" does not include property of the  
5 University of Maine System, the Maine  
6 Vocational-Technical Institute System or any  
7 quasi-independent agency of the State;

8 FISCAL NOTE

9 Based on 1986 figures, the cost of the exemption  
10 from taxation of State of Maine property as defined by  
11 this bill was \$8,800,000. Therefore, the estimated  
12 cost of this bill is \$4,500,000 for the fiscal year  
13 1988-89.

14 STATEMENT OF FACT

15 This bill reimburses municipalities for 50% of the  
16 property tax revenue lost due to the exemption of  
17 state property from the local property tax.

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