

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

## SECOND REGULAR SESSION - 1990

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Legislative Document

No. 2187

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S.P. 853

In Senate, January 11, 1990

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator CLARK of Cumberland.

Cosponsored by Senator BRANNIGAN of Cumberland and Representative CROWLEY of Stockton Springs.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY

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An Act to Create Equity in the State Revenue Sharing and Education Subsidy Programs.

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

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4 Sec. 1. 20-A MRSA §15603, sub-§26-A is enacted to read:

6 26-A. State valuation of administrative unit. For purposes  
8 of this chapter, "state valuation of administrative unit" does  
10 not include the value of land that has been classified as  
12 farmland or open space land under Title 36, chapter 105,  
14 subchapter X.

16 Sec. 2. 30-A MRSA §5681, sub-§2, ¶B, as enacted by PL 1987, c.  
18 737, Pt. A, §2 and Pt. C, §106 and as amended by PL 1989, c. 6;  
20 c. 9, §2; and c. 104, Pt. A, §§8 and 10, is further amended to  
22 read:

24 B. "Property tax burden" means the total real and personal  
26 property taxes assessed in the most recently completed  
28 municipal fiscal year, except the taxes assessed on captured  
30 value within a tax increment financing district, and except  
32 the taxes assessed on farmland and open space land under  
Title 36, chapter 105, subchapter X, divided by the latest  
state valuation certified to the Secretary of State.

#### 26 STATEMENT OF FACT

28 This bill bases the reimbursement formula for education  
30 subsidies on property valuation, minus the value of land that has  
32 been classified as farmland and open space land. The bill also  
excludes taxes on farmland and open space land from the  
computation of the property tax burden, for purposes of  
calculating state-municipal revenue sharing.