

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1598

H.P. 1099

House of Representatives, April 22, 1991

Approved by a majority of the Legislative Council pursuant to Joint Rule 27.
Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative TRACY of Rome.

Cosponsored by Senator KANY of Kennebec, Representative MAYO of Thomaston and Representative HOGLUND of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-ONE

An Act to Authorize a Local Option Excise Tax on Gravel Mining.

(AFTER DEADLINE)



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

4 36 MRSA c. 372 is enacted to read:

6 CHAPTER 372

8 GRAVEL MINING EXCISE TAX

10 §2871. Definitions

12 As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

14 1. Gravel mining. "Gravel mining" means the extraction or removal of sand, fill or gravel from the earth for any purpose.

16 §2872. Local option excise tax

18 A municipality or a plantation may establish an excise tax on gravel mining within its corporate limits by ordinance adopted by its legislative body.

22 §2873. Limitations

24 A local ordinance adopted under this chapter may specify a definition of gravel mining that is narrower than the definition in this chapter.

28 STATEMENT OF FACT

30 This bill authorizes a municipality or plantation to
32 establish by ordinance an excise tax on gravel mining.