

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 1283

H.P. 954

House of Representatives, April 15, 1993

An Act to Authorize an Optional Regional Sales Tax.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative HOGLUND of Portland.

Cosponsored by Representatives: ADAMS of Portland, BRENNAN of Portland, CAMERON of Rumford, CARROLL of Gray, CATHCART of Orono, CLOUTIER of South Portland, DAGGETT of Augusta, DiPIETRO of South Portland, FITZPATRICK of Durham, GEAN of Alfred, HOLT of Bath, KERR of Old Orchard Beach, KILKELLY of Wiscasset, MELENDY of Rockland, MITCHELL of Freeport, NADEAU of Saco, O'GARA of Westbrook, OLIVER of Portland, POULIOT of Lewiston, RAND of Portland, ROWE of Portland, SAXL of Bangor, SIMONDS of Cape Elizabeth, SIMONEAU of Thomaston, SULLIVAN of Bangor, TARDY of Palmyra, TOWNSEND of Portland, Senators: BRANNIGAN of Cumberland, CONLEY of Cumberland, HARRIMAN of Cumberland.

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

2
4 Sec. 1. 36 MRSA Pt. 3-A is enacted to read:

6 PART 3-A

8 REGIONAL TAX

10 CHAPTER 251

12 REGIONALLY LEVIED TAX

14 §2201. Regionally levied tax option in a county

16 1. Regionally levied tax option authorized. A regionally levied tax option is authorized to:

18 A. Alleviate the problem of financing municipal services caused by the burden on municipal property tax; and

20 B. Stabilize the municipal property tax burden and aid in financing municipal services by broadening the municipal tax base and taking advantage of regional resources.

24 2. Vote required. A regionally levied tax option must be adopted by election as provided in this chapter.

26 3. Amount of tax. A regionally levied tax option adopted under this chapter is up to an additional 1% of the sales price on all sales subject to the tax under Part 3.

28 4. Application. For the purposes of this chapter, the municipal assessors of a plantation are considered municipal officers of the plantation and the county commissioners are considered the municipal officers for the unorganized territory within their county.

30 §2202. Regionally levied tax option election

32 1. Petition by voters or municipal officers. A regionally levied tax option election may be called by the filing of a petition by the voters of a county or the municipal officers of municipalities in the county as follows.

34 A. The voters in a county may petition the county commissioners for a regionally levied tax election. A petition for a regionally levied tax election must be signed by a number of voters equal to at least 10% of the number of votes cast in that county in the last gubernatorial election. All petition signatures must have been signed in

2 the previous 2 years. The petition must be addressed to the
3 county commissioners and delivered to them at least 42 days
4 before holding any primary, special statewide, general or
5 county election.

6 B. The municipal officers in municipalities that have a
7 combined population of 60% of the county's population as
8 determined by the most recent Federal Decennial Census may
9 petition the county commissioners for a regionally levied
10 tax option election. A majority of the municipal officers
11 in a municipality must sign a petition before that
12 municipality's population may be included. The municipal
13 officers in the county may sign a single petition or each
14 municipality may submit its own petition, as long as all
15 petition signatures have been signed in the previous 2
16 years. The petition must be addressed to the county
17 commissioners and delivered to them at least 42 days before
18 holding any primary, special statewide, general or county
19 election.

20 2. Meeting. Upon receipt of a petition, the county
21 commissioners shall notify the municipal officers in each
22 municipality within the county and require them to notify the
23 inhabitants of their respective municipalities to meet in the
24 manner prescribed by law to vote on the regionally levied tax
25 question. The county commissioners shall state the time for
26 opening and closing the polls, which must be the same in each
27 municipality, and set the date for the election, which must be at
28 the next regularly scheduled primary, special statewide, general
29 or county election. The county commissioners shall prepare the
30 election material and all ballots for the election and provide
31 them to the municipal clerk.

32 3. Referendum question. The election must be held to vote
33 on the following question, the exact increase to be as specified
34 in the petition.

35 "Shall the state sales and use tax be increased in this county by
36 1% over the amount levied by the State and the proceeds
37 distributed as follows:

38 A. Thirty-five percent to the municipality in which the tax
39 is collected;

40 B. Forty percent to the municipalities within the county,
41 pursuant to the municipal revenue sharing formula in the
42 Maine Revised Statutes, Title 30-A, section 5681; and

43 C. Twenty-five percent to the municipalities in all
44 counties that have adopted the 1% regional tax increase,

