

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

SECOND REGULAR SESSION-1994

Legislative Document

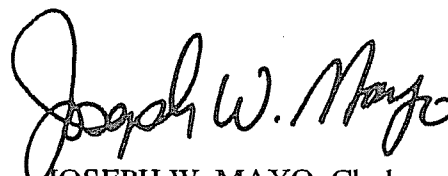
No. 1660

H.P. 1233

House of Representatives, January 10, 1994

An Act to Redefine Certain Articles Classified as Personal Property.

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.


JOSEPH W. MAYO, Clerk

Presented by Representative MORRISON of Bangor.
Cosponsored by Representatives: CASHMAN of Old Town, SULLIVAN of Bangor, Senator:
CARPENTER of York.

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

2
3 Sec. 1. 36 MRSA §556 is amended by adding at the end a new
4 paragraph to read:

5 For the purposes of this chapter, a stove or refrigerator
6 provided for a tenant's use in a rental unit rented as a dwelling
7 is considered part of the real estate and not personal property.

8
9 Sec. 2. 36 MRSA §655, sub-§1, ¶P, as amended by PL 1983, c.
10 632, Pt. A, §4, is further amended to read:

11 P. All items of individually owned personal property with a
12 just value of less than \$1,000, except:

13 (1) Items used for industrial or commercial purposes;
14 and

15 (2) Vehicles and camp trailers as defined in section
16 1481 not subject to an excise tax.

17
18 For the purposes of this chapter, a stove or refrigerator
19 provided by a landlord for a tenant's use in a rental unit
20 rented as a dwelling is not considered personal property; and

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28 **STATEMENT OF FACT**

29 This bill eliminates stoves and refrigerators in rental
30 units from consideration as personal property for purposes of
31 local tax assessment.

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38 This document has not yet been reviewed to determine the
39 need for cross-reference, stylistic and other technical
40 amendments to conform existing law to current drafting standards.