

# MAINE STATE LEGISLATURE

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# 117th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1995

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Legislative Document

No. 660

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H.P. 479

House of Representatives, February 28, 1995

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**An Act to Amend the Law Governing Real Estate Transfer Taxes  
Applicable to the Maine Turnpike Authority.**

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Submitted by the Maine Turnpike Authority pursuant to Joint Rule 24.  
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 MURPHY of Berwick.  
Cosponsored by Representatives: CHICK of Lebanon, DiPIETRO of South Portland,  
FARNUM of South Berwick, FISHER of Brewer, NADEAU of Saco, VIGUE of Winslow,  
Senator: CAREY of Kennebec.

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

4 **Sec. 1. 36 MRSA §4641-C, sub-§1,** as amended by PL 1993, c.  
5 647, §1, is further amended to read:

6 **1. Deeds to government property.** Deeds to property  
7 transferred to or by the United States, the State of Maine or any  
8 of their instrumentalities, agencies or subdivisions. For the  
9 purposes of this subsection, only the United States, the State of  
10 Maine and their instrumentalities, agencies and subdivisions are  
11 exempt from the tax imposed by section 4641-A; except that  
12 property transferred to the Department of Transportation or the  
13 Maine Turnpike Authority for transportation purposes and gifts of  
14 land and interests in land to governmental entities and deeds to  
15 governmental entities from a bona fide nonprofit land  
16 conservation organization are exempt from the tax;

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20 **STATEMENT OF FACT**

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22 In Public Law 1993, chapter 647, the Legislature amended the  
23 provisions governing real estate transfer taxes to impose those  
24 taxes on certain nongovernmental entities in transactions that  
25 also involved governmental entities. That law continued prior  
26 applicable exemptions in the case of property transferred to the  
27 Department of Transportation for transportation purposes. This  
28 bill provides identical treatment to property transferred to the  
29 Maine Turnpike Authority for transportation purposes.  
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