

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 1041

H.P. 764

House of Representatives, February 13, 1997

**An Act to Provide a Tax Credit to Water and Sewer District Customers
Equal to Increased Charges for Unfunded Mandates.**

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 MacDOUGALL of North Berwick.
Cosponsored by Representatives: FOSTER of Gray, WHEELER of Eliot, WRIGHT of
Berwick, Senator: MacKINNON of York.

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

4 **Sec. 1. 36 MRSA §5219-L is enacted to read:**

6 **§5219-L. Unfunded mandate tax credit**

8 **1. Credit allowed.** A taxpayer who is a customer of a water
10 or sewer services provider is allowed a credit against the tax
12 due under this chapter equal to the sum paid by the customer for
14 water or sewer services or both attributable to increased costs
16 to the supplier of services as a result of unfunded mandates
imposed by the United States Environmental Protection Agency and
the Department of Environmental Protection. The supplier of
water or sewer services shall annually identify to each customer
the amount of the customer's bill that represents an unfunded
mandate.

18 **2. Reduction not less than zero.** The credit allowed under
20 this section for any taxable year may not reduce the tax due to
less than zero.

22 **3. Retroactivity.** This section applies retroactively to
24 any tax year beginning on or after January 1, 1997.

26 **SUMMARY**

28 This bill provides a tax credit equal to the amount paid by
30 water or sewer customers for unfunded mandates imposed by the
United States Environmental Protection Agency and the Department
of Environmental Protection.