

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

SECOND REGULAR SESSION-1997

Legislative Document

No. 1909

S.P. 684

In Senate, December 2, 1997

**An Act to Ensure That Temporary Structure Property Is Subject to
Taxation.**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Secretary of the Senate on December 2, 1997. Referred to the Committee on Taxation and ordered printed pursuant to Joint Rule 308.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator NUTTING of Androscoggin.
Cosponsored by Representative: GREEN of Monmouth.

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

2

Sec. 1. 36 MRSA §655, sub-§1, ¶P, as amended by PL 1997, c. 24,
4 Pt. U, §1, is further amended to read:

6

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

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

12

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

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(3) Structural property not affixed to the ground used
16 for vehicular or other storage purposes; and

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SUMMARY

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Under current law, if certain types of temporary structures
22 are not sufficiently affixed to the ground to properly defined
real estate, they can escape taxation. This bill specifically
24 adds temporary structures, such as temporary garages or storage
sheds, to the list of items of personal property that remain
26 subject to property taxation even though they are found in a
residential setting and even though their current market value
28 may have depreciated to less than \$1,000.