



119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 183

S.P. 80

In Senate, January 11, 1999

An Act to Exempt Food and Lodging Property from the Business Equipment Tax Reimbursement Program.

Reference to the Committee on Taxation suggested and ordered printed.

Buen

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator MILLS of Somerset.

Be it enacted by the People of the State of Maine as follows:
Sec. 1. 36 MRSA §6652, sub-§1-D is enacted to read:
<u>1-D. Certain property first placed in service after April</u>
1, 2000 excluded. Notwithstanding any other provision of law,
reimbursement pursuant to this chapter may not be made with
respect to property first placed in service after April 1, 2000
that is used primarily for providing food and lodging to more
than 50 people.
SUMMARY
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This bill exempts certain property used primarily for
providing food and lodging from reimbursement under the business equipment tax reimbursement, or "BETR," program.