

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2000

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Legislative Document

No. 2458

H.P. 1752

House of Representatives, January 10, 2000

**An Act to Reduce the State Rate for Tax on Telecommunications  
Personal Property.**

(EMERGENCY)

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Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 204.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative GAGNON of Waterville.  
Cosponsored by Senator CAREY of Kennebec and  
Representatives: CIANCHETTE of South Portland, KNEELAND of Easton, LEMONT of  
Kittery, Senators: HARRIMAN of Cumberland, RUHLIN of Penobscot.

2           **Emergency preamble.** Whereas, Acts of the Legislature do not  
become effective until 90 days after adjournment unless enacted  
as emergencies; and

4  
6           **Whereas,** the state tax rate assessed for telecommunications  
business personal property exceeds the average municipal property  
tax rate; and

8  
10          **Whereas,** funds are now available and held in a reserve  
account that was authorized for the purpose of telecommunications  
tax reform; and

12  
14          **Whereas,** in the judgment of the Legislature, these facts  
create an emergency within the meaning of the Constitution of  
Maine and require the following legislation as immediately  
16 necessary for the preservation of the public peace, health and  
safety; now, therefore,

18  
20          **Be it enacted by the People of the State of Maine as follows:**

22           **Sec. 1. 36 MRSA §457, sub-§2,** as amended by PL 1991, c. 121,  
Pt. B, §2 and affected by §18, is repealed and the following  
enacted in its place:

24  
26           **2. Tax imposed.** A tax is imposed on telecommunications  
28 personal property at the rate of 27 mills times the just value of  
30 the property for assessments determined as of May 15, 1999; 25  
32 mills times the just value of the property for assessments  
34 determined as of May 30, 2000; 23 mills times the just value of  
36 the property for assessments determined as of May 30, 2001; 21  
38 mills times the just value of the property for assessments  
40 determined as of May 30, 2002; and at the most current statewide  
42 average full-value tax rate times the just value of the property  
44 for assessments determined as of May 30, 2003 and thereafter.  
46 Just value is determined as of the April 1st preceding the  
48 assessment. For purposes of the tax imposed by this section, the  
50 statewide average full-value tax rate is calculated by dividing  
total municipal property taxes assessed by the net total of the  
state valuation, minus the aggregate value of homestead  
exemptions as determined by the State Tax Assessor for the  
relevant assessment year.

52           **Emergency clause.** In view of the emergency cited in the  
preamble, this Act takes effect when approved.

## SUMMARY

54           This bill phases in a state property tax rate reduction on  
telecommunications personal property to bring the state tax rate

2 approximately on par with the state average municipal property  
tax rate. This will bring the state property tax on  
4 telecommunications personal property to approximately the average  
municipal property tax rate in tax year 2003.