

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 109

H.P. 118

House of Representatives, January 21, 2003

An Act to Exempt from Tax State-mandated Fish Passage Facilities

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative TARDY of Newport.
Cosponsored by Senator MITCHELL of Penobscot and
Representatives: CARR of Lincoln, DUNLAP of Old Town, FLETCHER of Winslow,
GREELEY of Levant, McGOWAN of Pittsfield, USHER of Westbrook, Senators: DAVIS of
Piscataquis, WESTON of Waldo.

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

4 **Sec. 1. 36 MRSA §655, sub-§1, ¶L**, as amended by PL 1991, c. 546, §9, is further amended to read:

6 L. Registered snowmobiles as defined in Title 12, section 7821, subsection 5+;

8 **Sec. 2. 36 MRSA §655, sub-§1, ¶N**, as repealed and replaced by PL 1973, c. 592, §13, is amended to read:

12 N. Water pollution control facilities and air pollution control facilities as defined in section 656, subsection 1, paragraph E+;

14 **Sec. 3. 36 MRSA §655, sub-§1, ¶P**, as amended by PL 1997, c. 24, Pt. U, §1, is further amended to read:

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

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

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

22 **Sec. 4. 36 MRSA §655, sub-§1, ¶S**, as enacted by PL 1983, c. 555, §1, is amended to read:

24 S. Mining property as provided in section 2854+; and

26 **Sec. 5. 36 MRSA §655, sub-§1, ¶T** is enacted to read:

28 T. Any part of a fish passage facility constructed or maintained in accordance with plans and specifications approved by the Department of Inland Fisheries and Wildlife or the Department of Marine Resources.

30 **Sec. 6. 36 MRSA §656, sub-§1, ¶K** is enacted to read:

32 K. Fish passage facilities constructed or maintained in accordance with plans and specifications approved by the Department of Inland Fisheries and Wildlife or the Department of Marine Resources.

34 **Sec. 7. 36 MRSA §2014, first ¶**, as enacted by PL 1983, c. 560, §§4 and 6, is amended to read:

36 Taxes on the sale or use of materials used in the construction or maintenance of fish passage facilities in

2 existing, new, reconstructed or redeveloped dams, when the fish
3 passage facilities are built in accordance with plans and
4 specifications approved by the Department of Inland Fisheries and
5 Wildlife or the Department of Marine Resources, ~~shall--be~~ are
6 refundable.

8 SUMMARY

10 This bill exempts state-mandated fish passage facilities
from tax. The bill also corrects punctuation.