

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## SECOND REGULAR SESSION-2004

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Legislative Document

No. 1804

H.P. 1326

House of Representatives, December 22, 2003

### **An Act To Clarify Property Eligible for Reimbursement of Property Taxes under the Business Equipment Tax Reimbursement Program**

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

Received by the Clerk of the House on December 17, 2003. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative BOWLES of Sanford.  
Cosponsored by Representative DUDLEY of Portland and  
Representatives: CARR of Lincoln, DUNLAP of Old Town, ROSEN of Bucksport,  
SHERMAN of Hodgdon, Senator: DAVIS of Piscataquis.

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

4 **Sec. 1. 36 MRSA §6652, sub-§1-B, ¶¶A and B,** as enacted by PL  
1997, c. 24, Pt. C, §14, are amended to read:

6 A. Office furniture, including, without limitation, tables,  
8 chairs, desks, bookcases, filing cabinets and modular office  
partitions; and

10 B. Lamps and lighting fixtures; and

12 **Sec. 2. 36 MRSA §6652, sub-§1-B, ¶C** is enacted to read:

14 C. All gambling machines or devices, including, but not  
16 limited to, electronic video machines, specifically designed  
18 or manufactured for use in the operation of any gambling or  
20 wagering activity. As used in this paragraph, "gambling  
22 machine or device" means any device, machine, paraphernalia  
24 or equipment that is used or usable in the playing phases of  
26 any gambling activity, whether that activity consists of  
gambling between persons or gambling by a person involving  
the playing of a machine. However, lottery tickets and  
other items used in the playing phases of lottery schemes  
are not gambling devices within this definition.  
"Electronic video machine" has the same meaning as in Title  
17, section 330, subsection 1-A.

28 **Sec. 3. Application.** This Act applies to property tax years  
30 beginning on or after April 1, 2004.

32 **SUMMARY**

34 This bill excludes gambling machines and devices, including  
36 electronic video machines, from eligibility in the business  
equipment tax reimbursement program.