

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 441

H.P. 334

House of Representatives, February 10, 2011

An Act To Make Telecommunications Personal Property Tax Law Equitable

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative CHASE of Wells.
Cosponsored by Senator WOODBURY of Cumberland and
Representatives: BENNETT of Kennebunk, BERRY of Bowdoinham, BURNS of Alfred,
FLEMINGS of Bar Harbor, HARMON of Palermo, KNIGHT of Livermore Falls.

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

2 **Sec. 1. 36 MRSA §457, sub-§2, ¶H**, as enacted by PL 2009, c. 213, Pt. P, §1 and
3 affected by §3, is amended to read:

4 H. For assessments made in 2011, 22 mills; and

5 **Sec. 2. 36 MRSA §457, sub-§2, ¶I**, as enacted by PL 2009, c. 213, Pt. P, §1 and
6 affected by §3, is amended to read:

7 I. For assessments made in 2012, ~~19 mills~~; and subsequent years, the assessor shall
8 apply the municipal tax rate of the municipality in which the telecommunications
9 personal property is located to the full just value of the property as adjusted by the
10 municipality's certified assessment ratio.

11 **Sec. 3. 36 MRSA §457, sub-§2, ¶J**, as enacted by PL 2009, c. 213, Pt. P, §1 and
12 affected by §3, is repealed.

13 **Sec. 4. Rules.** The Department of Administrative and Financial Services, Bureau
14 of Revenue Services shall adopt routine technical rules pursuant to the Maine Revised
15 Statutes, Title 5, chapter 375, subchapter 2-A to implement the provisions of this Act. In
16 developing rules, the bureau must include provisions for reporting the location of the
17 telecommunications personal property, a method of valuing standard equipment and
18 procedures for the declaration of value of the telecommunications personal property,
19 including the annual date of declaration.

20 **SUMMARY**

21 This bill implements the recommendation of the working group established to review
22 telecommunications personal property taxation pursuant to Resolve 2009, chapter 202.
23 This bill repeals the state mill rate for telecommunications personal property for 2012 and
24 subsequent years. It directs the State Tax Assessor to apply the municipal tax rate of the
25 municipality in which the telecommunications personal property is located to the full just
26 value of the property as adjusted by the certified assessment ratio. It requires the
27 Department of Administrative and Financial Services, Bureau of Revenue Services to
28 adopt rules to implement this legislation including provisions for reporting the location of
29 the telecommunications personal property, a method of valuing standard equipment and
30 procedures for the declaration of value of the telecommunications personal property,
31 including the annual date of declaration.