MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document   **No. 1195**

H.P. 832   House of Representatives, March 28, 2017

An Act To Allow Municipalities To Opt Out of the Collection and Assessment of Personal Property Taxes

Reference to the Committee on Taxation suggested and ordered printed.

R(t B. Hunt

ROBERT B. HUNT
Clerk

Presented by Representative CEBRA of Naples.
Cosponsored by Senator CUSHING of Penobscot and
Representatives: LOCKMAN of Amherst, TIMBERLAKE of Turner, Senators: BRAKEY of Androscoggin, COLLINS of York, MASON of Androscoggin.

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

2   **Sec. 1. 36 MRSA §614** is enacted to read:

3   **§614. Municipal option to exempt all personal property from taxation**

4   Notwithstanding the provisions of this subchapter or any other provision of law to the
5   contrary, by referendum vote conducted in accordance with the provisions of the
6   municipality's charter or Title 30-A, section 2528 or 2532, even if the municipality has
7   not accepted the provisions of Title 30-A, section 2528, a municipality may adopt an
8   ordinance to exempt personal property from municipal assessment and collection of tax.
9   The exemption must be uniform in application and include all personal property. A
10   referendum to remove the exemption on the assessment and collection of tax on personal
11   property must be conducted in the same manner as the referendum exempting personal
12   property from assessment and collection of tax and must comply with the provisions of
13   this chapter.

14   **SUMMARY**

15   This bill allows a municipality, by referendum, to exempt all personal property
16   located in that municipality from assessment and collection of tax by that municipality.