

MAINE STATE LEGISLATURE

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129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 824

H.P. 598

House of Representatives, February 14, 2019

**An Act To Allow a Municipality To Opt Out of Collecting Personal
Property and Business Equipment Taxes**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative THERIAULT of China. (BY REQUEST)
Cosponsored by Representative STETKIS of Canaan, Senator POULIOT of Kennebec and
Representative: ORDWAY of Standish.

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 including
10 business equipment. A referendum to remove the exemption on the assessment and
11 collection of tax on personal property must be conducted in the same manner as the
12 referendum exempting personal property from assessment and collection of tax and must
13 comply with the provisions of this chapter.

14 **SUMMARY**

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