

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND THIRTEENTH LEGISLATURE
FIRST REGULAR SESSION

December 3, 1986 to June 30, 1987

Chapters 1-542

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Twin City Printery
Lewiston, Maine
1987

PUBLIC LAWS

OF THE

STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION
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1987

by a telecommunications business. The tax on telecommunications personal property owned or leased by a person who is not a telecommunications business shall be assessed and collected by the local tax assessor and retained for use by the local jurisdiction.

4. Administration. Taxes assessed by the State Tax Assessor under this section shall be levied and collected in the same manner as provided for personal property taxes in the unorganized territory in chapter 107, subchapters III and V.

5. Definitions. As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

A. "Telecommunications business" means a person engaged in the activity of providing interactive 2-way communication services for compensation.

B. "Telecommunications personal property" means personal property used for the transmission of any interactive 2-way communications, include voice, image, data and information. Transmission of communications includes the use of any medium such as wires, cables, Community Antenna Television or other broadband cables, microwaves, radio waves, light waves or any combination of those of similar media. Telecommunications personal property includes qualifying property used to provide telegraph service. It does not include property used solely to provide value-added nonvoice services in which computer processing applications are used to act on the form, content, code and protocol of the information to be transmitted, unless those services are provided under tariff approved by the Public Utilities Commission. It does not include single or multiline standard telephone instruments. Notwithstanding section 551, "telecommunications personal property" includes any interest of a telecommunications business in poles.

§458. Continuation of exemption

Telecommunications personal property subject to taxation under this chapter shall continue to be exempt from ordinary local property taxation as formerly provided under section 2696. It is the intent of the Legislature that this section not be considered a new property tax exemption requiring state reimbursement under the Constitution of Maine, Article IV, Part Third, Section 23.

Sec. 2. 36 MRSA §1483, sub-§6, as amended by PL 1965, c. 135, §1 and c. 513, §75, is repealed and the following enacted in its place:

6. Railroads. Vehicles owned by railroad companies subject to the excise tax set forth in chapter 361;

Sec. 3. 36 MRSA §2692-A is enacted to read:

§2692-A. Limitation on tax rate

The tax imposed by this chapter is subject to the following limitations.

1. Rate maximums. Notwithstanding section 2692, the rate effective for gross operating revenues earned in 1987 and 1988 may in no event exceed 3.5%. There shall be no tax on gross operating revenues earned after December 31, 1988.

2. Additional cap. The rate effective for gross operating revenues earned in 1987 and 1988 may not result in a total tax under this chapter and under chapter 103 which is greater than 120% of the amount of tax which would be assessed if this section and chapter 103 were not law, except that in no case may the tax rate on gross operating revenues be less than zero.

Sec. 4. 36 MRSA §2696, as enacted by PL 1985, c. 651, §2, is repealed.

Sec. 5. 36 MRSA c. 364, as amended, is repealed.

Sec. 6. Effective date. Sections 2 and 4 of this Act, shall take effect on January 1, 1988. Section 5 of this Act shall take effect on January 1, 1990.

Effective September 29, 1987, unless otherwise indicated.

CHAPTER 508

H.P. 1227 — L.D. 1676

AN ACT to Establish Field Offices of the Maine Land Use Regulation Commission.

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

12 MRSA §685, as amended by PL 1979, c. 541, Pt. A, §128, is further amended by adding at the end a new paragraph to read:

The commission shall establish and maintain at least 2 field offices, one in Greenville and one in Ashland, designed principally to provide assistance to the public on permit applications and to carry out such other functions of the commission as appropriate. These field offices shall be established in locations chosen to provide the maximum benefit to the public while minimizing costs. Historic levels of permitting activity, the convenience of access and the availability and cost of office facilities shall be considered in choosing the field office locations. Each office shall be open on a part-time basis at least 2 days a month or as public demand for the services of such field offices warrant and as resources allow. Whenever practicable, the commission shall make use of existing personnel to staff these field offices.

Effective September 29, 1987.
