MAINE STATE LEGISLATURE

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STATE OF MAINE ONE HUNDRED AND ELEVENTH LEGISLATURE FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON

Taxation

BILL SUMMARY



JULY, 1983

Prepared by:

Julie Storm Jones, Legislative Counsel Taxation Committee

Office of Legislative Assistants State House, Station 13 Augusta, Maine 04333 (207) 289-2486 616 AN ACT TO AMEND THE FARM AND OPEN Wood LV/WD SPACE TAX LAW RECAPTURE PENALTY

SUMMARY: Would reduce withdrawal penalty to 10%. See LD 859.

617 AN ACT TO PROVIDE SALES TAX CREDIT Carpenter LV/WD ON STOLEN VEHICLES

AN ACT TO AMEND THE FOREST FIRE CONTROL LAWS AND CHANGE THE METHOD OF FUNDING FOREST FIRE CONTROL SERVICES

MAJ-OTP-ND-LD1781 MIN-ONTP

SUMMARY: Minority report of Maine Forest Fire Control Study Commission. Original bill recommends suppression costs funded by tax on 100 acre + parcels. See LD 1781.

AN ACT TO AMEND THE FOREST FIRE CONTROL LAWS AND REPEAL THE MAINE FORESTRY DISTRICT

LV/WD

SUMMARY: Majority report of Maine Forest Fire Control Study Commission - recommends 100% General Fund funding. See LD 1781.

RESOLUTION, PROPOSING AN AMENDMENT
TO THE CONSTITUTION OF MAINE TO CHANGE
THE MUNICIPAL TAX LOSS REIMBURSEMENT
FORMULA, TO CHANGE THE PENALTY FOR THE
WITHDRAWAL OF LAND FROM CURRENT USE
VALUATION AND TO REQUIRE A TWO-THIRDS
VOTE FOR THE EXPENDITURE OF FUNDS FROM
THE MINING EXCISE TAX TRUST FUND

MAJ-OTP-AM-ENACT-CON RES 2 MIN-ONTP

SUMMARY: Recommendation of Committee Study. Committee amendment provides for two questions on the ballot: 1) exempting minerals from consideration in calculating current use valuation withdrawal penalties and removing minerals from the municipal reimbursement requirement and permitting more than 50% reimbursement, and 2) requiring a two-thirds vote of the Legislature for expenditure of funds from the Mining Excise Tax Trust Fund. These questions will be submitted to the People in November.

AN ACT TO REMOVE MOOSE RIVER FROM Redmond LV/WD
THE MAINE FORESTRY DISTRICT

SUMMARY: MFD repealed. See LD 1781.

730 AN ACT TO PROVIDE A UNIFORM EX-Higgins, H. OTP-ND-LD1343 CISE TAX ON WATERCRAFT

SUMMARY: See LD's 1343 and 1782.

737 AN ACT TO ALLOW A REFUND OF SALES Soule LV/WD
TAX ON DEPRECIABLE MACHINERY AND
EQUIPMENT USED IN AQUACULTURE