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 862 RESOLUTION, PROPOSING AN AMENDMENT Kane OTP-ND-LD1349 TO THE CONSTITUTION OF MAINE TO PROVIDE THAT THE STATE MAY ENACT PROPERTY TAX EXEMPTIONS NOT SUBJECT TO FIFTY PERCENT REIMBURSEMENT SUMMARY: See LD 1349. AN ACT TO CLARIFY THE TAX STATUS Twitchell OTP-A ENACT.PL407 880 OF TIME-SHARING CONDOMINIUMS SUMMARY: Time share estates separately taxable. Municipal notice fee increased to cover additional municipal costs. Require escrow if managing entity collects taxes from time-share owners. 895 AN ACT TO PROVIDE FOR AN INCOME TAX Lewis LV/WD CREDIT FOR PARENTS WHO PAY PRIVATE SCHOOL TUITION Would provide credit for 25% of tuition paid. credit - \$300 per student. Includes elementary, secondary and higher education. 896 AN ACT TO SHIFT PART OF THE PRO-Cashman LV/WD PERTY TAX BURDEN TO THE SALES TAX Maine Municipal Association bill to increase sales tax to SUMMARY: Additional revenue used to increase municipal revenue sharing and elderly tax and rent refund. 897 AN ACT RELATING TO MUNICIPAL TAX Brown, D. LV/WD LIENS FOR NONPAYMENT OF TAXES 909 AN ACT TO ESTABLISH A LIMITATION Smith, C.B. LV/WD OF 7 YEARS TO REDEEM PROPERTY TAKEN BY A MUNICIPALITY TAKEN FOR TAXES

925 AN ACT RELATING TO THE FINANCING OF McBreairty OTP-ND-LD1743 SERVICES IN THE UNORGANIZED TERRITORY

SUMMARY: See LD 1743.

926 AN ACT TO DELAY THE EFFECTIVE DATE Wood OTP-ND-LD1769
OF THE PROPERTY TAX EXEMPTION FOR
NATURALLY OCCURRING METALLIC MINERALS

SUMMARY: See LD 1769.

927 AN ACT TO ADOPT THE MULTISTATE Wood LV/WD TAX COMPACT