MAINE STATE LEGISLATURE

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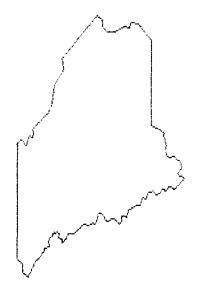
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STATE OF MAINE ONE HUNDRED AND ELEVENTH LEGISLATURE FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON

Taxation

BILL SUMMARY



JULY, 1983

Prepared by:

Julie Storm Jones, Legislative Counsel Taxation Committee

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AN ACT TO PROVIDE FOR A DEDICATED LV/WD Greenlaw 947 INCREASE OF 2 CENTS IN THE STATE GASOLINE TAX SUMMARY: See LD 1116. 948 AN ACT CONCERNING SALES TAX ON Gwadosky LV/WD THE RENTAL OF CAMPS AND COTTAGES SUMMARY: Would tax casual rentals less than 28 days of camps and cottages. 979 AN ACT TO PROVIDE AN INCOME TAX Wood LV/WD CREDIT FOR AUTOMOBILE CHILD RE-STRAINT DEVICES 1018 AN ACT TO PROVIDE FOR A PROPERTY Hayes LV/WD TAX EXEMPTION FOR FRATERNITIES 1073 AN ACT TO EXEMPT NURSERY SCHOOLS Livesay LV/WD UNDER THE SALES TAX LAWS

SUMMARY: Incorporated in LD 1766.

1099 RESOLUTION, PROPOSING AN AMENDMENT Mitchell, E. H-FAILS TO THE CONSTITUTION OF MAINE TO S-INDEF PP RESTRICT THE PERIOD OF RETROACTIVITY OF TAXATION LEGISLATION TO NO MORE THAN ONE YEAR

1116 AN ACT ADJUSTING CERTAIN MOTOR Higgins,H. MAJ-OTP-A VEHICLE REGISTRATION FEES, INCREAS-MIN-ONTP ING MOTOR FUEL TAXES AND ESTABLISH-INDEF PP ING A SPECIAL FUEL TAX SUPPLIERS LAW

> SUMMARY: Incorporated into LD 1378 (PL 94) which combined the bill with the allocations bill reported out by revenue The revenue portion of LD 1378 raised the Transportation Committee. gas tax from 9 cents to 14 cents, made adjustments in registration fees for same vehicles, provided for mirror reciprocity, established a suppliers law to change taxation of special fuel from the retail to wholesale level like gasoline. Suppliers law sunsets July 1, 1985 unless extended. Provided for refund of gas tax for political subdivisions of the state.

1151 AN ACT TO PROVIDE AN INCOME TAX Wood ENACT. PL 526 CHECKOFF FOR VOLUNTARY SUPPORT OF NONGAME WILDLIFE MANAGEMENT

SUMMARY: Creates fund to be administered by Inland Fisheries Wildlife for research and management of non-game wildlife.