

MAINE STATE LEGISLATURE

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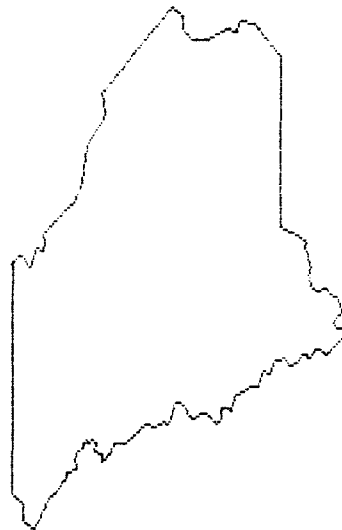


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STATE OF MAINE
ONE HUNDRED AND ELEVENTH LEGISLATURE
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON
Taxation

BILL SUMMARY



JULY, 1983

Prepared by:

Julie Storm Jones, Legislative Counsel
Taxation Committee

Office of Legislative Assistants
State House, Station 13 Augusta, Maine 04333
(207) 289-2486

1349 RESOLUTION, PROPOSING AN AMENDMENT Kane PASSED CONRES 3
 TO THE CONSTITUTION OF MAINE TO PRO-
 VIDE THAT THE STATE MAY ENACT PROPER-
 TY TAX EXEMPTIONS RELATING TO WATER-
 CRAFT NOT SUBJECT TO FIFTY PERCENT
 REIMBURSEMENT

SUMMARY: Removes watercraft from 50% reimbursement obligation. Will be submitted to the People in November.

1364 AN ACT TO AMEND THE LAW RELATING Hayden MAJ-OTP
 TO TAX INCREMENT FINANCING MIN-ONTP
 RECOMMENDED AND
 HELD OVER

SUMMARY: Would permit captured value of a TIF district to be disregarded when calculating state valuation and revenue sharing.

1365 AN ACT TO PROVIDE A SPORTSMAN'S Paul ONTP
 INCOME TAX CHECKOFF FOR VOLUN-
 TARY SUPPORT OF FISH AND GAME
 MANAGEMENT

1389 AN ACT TO CHANGE THE METHOD OF McBreairty OTP-A
 FINANCING COUNTY SERVICES IN THE ENACT. PL 571
 UNORGANIZED TERRITORY

SUMMARY: Eliminates obsolete laws. Establishes fund in each county for unorganized territory receipts and expenditures for municipal-type services. Establishes a budget procedure for counties with unorganized territory to parallel regular county budget process. Municipal cost component rate to vary by county according to level of expenditures.

1398 AN ACT PROVIDING FOR ADMINISTRATIVE Higgins,H. MIN-OTP-A
 CHANGES IN MAINE TAX LAWS MAJ-OTP-A
 ENACT. PL 571

SUMMARY: Majority report containing unitary tax provisions enacted. Minority report same as majority but without unitary tax provisions.

1401 AN ACT TO MAKE THE MAINE GASOLINE Higgins,H. ENACT. PL 96
 TAX IMPLEMENTATION IDENTICAL TO
 THE FEDERAL IMPLEMENTATION

SUMMARY: Refinement of LD 1378 to ensure that all fuel will be subject to 5 cents per gallon increase.

1421 AN ACT TO PROVIDE EXEMPTIONS ON Perkins,T. LV/WD
 SALES OR DONATIONS TO STATE, ANY
 POLITICAL SUBDIVISIONS OR THE
 FEDERAL GOVERNMENT UNDER THE SALES
 AND USE TAX LAW