MAINE STATE LEGISLATURE

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STATE OF MAINE

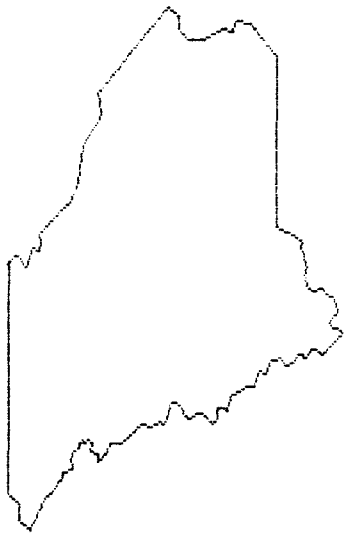
ONE HUNDRED AND ELEVENTH LEGISLATURE

FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON

Taxation

BILL SUMMARY



JULY, 1983

Prepared by:

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1584	AN ACT TO REPEAL THE SALES TAX ON MEALS AND LODGING AND TO ESTABLISH A MEALS AND LODGING TAX FOR THE PURPOSE OF STABILIZING THE PROPERTY TAX	Martin,J.	HELD OVER BY COMTE

SUMMARY: 7% meals and lodging tax to replace sales tax on meals and lodging. Revenue sharing would be increased to 5.75% January to July, 1984 and to 6.75% July 1, 1984. Municipal tax bills must contain statement of amount tax reduced by municipal revenue sharing.

1585	AN ACT TO RESTRUCTURE THE PERSONAL AND CORPORATE INCOME TAX SYSTEM	Andrews	MAJ-OTP-ND-LD1787 MIN-ONTP

SUMMARY: ND incorporated into Part II budget bill (LD 1784) and enacted. New draft changed corporate tax rates:

less than $25,000	- 3.5%
$25,000-$75,000	- 7.93%
$75.000-$250,000	- 8.33%
over $250,000	- 8.93%

1644	AN ACT TO AUTHORIZE TAX LIENS ON PERSONAL PROPERTY	Brannigan	ENACT. PL 403

SUMMARY: Permits tax liens against persons owing at least $200 in personal property taxes by following UCC procedure for filing financing statement.

1699	AN ACT RELATING TO ETHANOL PRODUCTION IN THE STATE	Higgins,H.	OTP-A ENACT. P&S 54

SUMMARY: Study by OER to determine need for and economic effect of partial exemption for ethanol. Cost of $15,000 to be covered by OER from existing resources. Study to be completed by January 15, 1984.

1700	AN ACT TO PROVIDE A SALES TAX REBATE ON MATERIALS USED IN THE CONSTRUCTION OF FISH PASSAGE FACILITIES	Hall	LV/WD

SUMMARY: Incorporated into LD 1766.

1701	AN ACT TO INCREASE THE EXCISE TAX ON DESSERT WINE AND TO PERMIT THE SALE OF DESSERT WINE AT RETAIL STORES	Higgins,H.	LV/WD

SUMMARY: Would increase tax on dessert wines to $1 per gallon and permit sale at retail stores rather than state liquor stores.