

MAINE STATE LEGISLATURE

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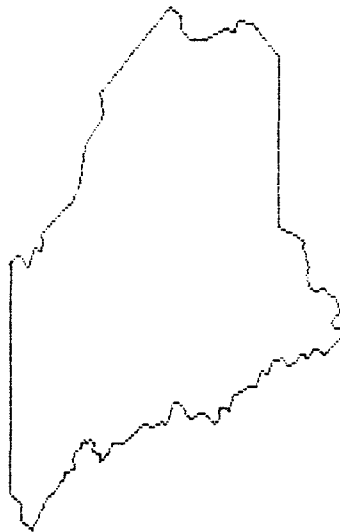


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STATE OF MAINE
ONE HUNDRED AND ELEVENTH LEGISLATURE
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON
Taxation

BILL SUMMARY



JULY, 1983

Prepared by:

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Taxation Committee

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1708 AN ACT CONCERNING THE RATE OF RE- Kelleher ENACT. NOT SIGNED
TURN ON INVESTMENT FACTOR UNDER OR VETOED
THE RAILROAD EXCISE TAX

SUMMARY: New draft replaces LD 278. Makes treatment of long term operating leases permanent. Takes effect unless returned by the governor within 3 days of the Legislature next in session.

1711 AN ACT TO PERMIT ANY MUNICIPALITY McSweeney FAILED EMER ENACT
WITH A LICENSE ORDINANCE TO DENY
A LICENSE TO ANY PERSON WHO IS
DELINQUENT IN PAYING PERSONAL
PROPERTY TAXES

New Draft replaces LD 1222. Would permit Old Orchard Beach, Bar Harbor, Boothbay Harbor and Wells to deny license under license ordinance established by private and special law to persons who are delinquent in paying personal property taxes. Amendment would have required hearing before denial.

1743 AN ACT RELATING TO THE FINANCING McBreairty ENACT. PL 508
OF SERVICES IN THE UNORGANIZED
TERRITORY

SUMMARY: New Draft replaces LD 925. Requires audit and annual report of municipal cost component.

1745 AN ACT TO IMPROVE THE IDENTIFICA- McHenry ENACT. PL 490
TION OF PERSONS TRYING TO EVADE
STATE TAXES

SUMMARY: New Draft replaces LD 1745. Establishes presumption that a person who filed a federal income tax return was required to file a federal return to enable more prosecution of tax evaders.

1766 AN ACT TO CHANGE THE TREATMENT OF Wood ENACT. PL 560
CERTAIN SALES UNDER THE SALES TAX
LAW

SUMMARY: New Draft replaces LD 806. New draft reported by Taxation Committee provided sales tax exemption for dental health centers, historical societies and museums, nonprofit nursery schools and day care centers and fishways. It also expanded the definition of casual sales of charitable organizations and provided a trade in credit for chain saws and repair parts exceeding \$500. The trade-in credit provision was dropped when the bill came off the appropriations table.