

# MAINE STATE LEGISLATURE

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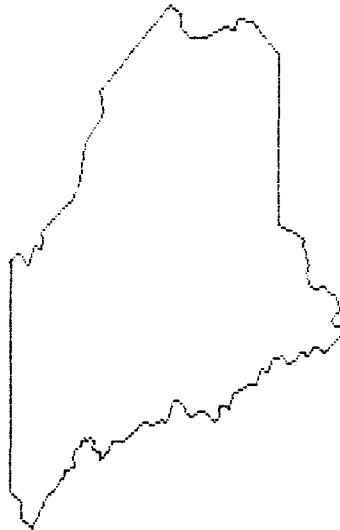


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STATE OF MAINE  
ONE HUNDRED AND ELEVENTH LEGISLATURE  
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON  
**Taxation**

BILL SUMMARY



JULY, 1983

Prepared by:

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Taxation Committee

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176S

AN ACT TO DELAY THE EFFECTIVE DATE OF THE PROPERTY TAX EXEMPTION FOR NATURALLY OCCURRING METALLIC MINERALS Wood

EMER ENACT.  
PL 555

SUMMARY: New Draft replaces LD 926. Original bill postponed effective date of property tax exemption from March 1, 1983 until March 1, 1984. New draft provides that if the constitutional amendments (LD 652) pass then the exemption for naturally occurring metallic minerals will be effective retroactive to March 1, 1983. If the constitutional amendment does not pass then, the property tax exemption provision effective March 1, 1983, for mines is returned to its wording prior to March 1, 1983. This bill avoids the necessity of 50% reimbursement without subjecting landowners to a property tax unless the constitutional amendment fails. The bill also provides for a credit against the mining excise tax, if a property tax must be paid.

1781 AN ACT TO AMEND THE FOREST FIRE CONTROL LAWS AND CHANGE THE METHOD OF FUNDING FOREST FIRE CONTROL SERVICES (REPORTED PURSUANT TO A STUDY ORDER; PL CHAPT 705 OF THE 110TH)

EMER ENACT.  
PL 556

SUMMARY: New Draft replaces LD 636. Discussion on this bill was wide-ranging, and many alternatives were suggested. MED and MED tax was repealed and necessary technical changes made. A Forest fire control costs will be covered 1/3 General Fund, 2/3 other sources. First response charge to unorganized territory of \$747,163. Forest Fire Suppression Tax will be assessed by the State against persons owning parcels of land containing 100 or more acres of protected land. Municipal assessors are required to help identify persons subject to the tax. Tax depends upon number of acres identified, and it is estimated that it will be 25 cents per acre. Forest Fire Advisory Council established to review forest fire control services and funding. Tax scheme covers 1983 only.

1782 AN ACT RELATING TO THE TAXATION OF CERTAIN WATERCRAFT Allen

ENACT. PL 572

SUMMARY: New Draft of LD 1525. Changes tax table and adds a motor tax based on horsepower. Provides that registered canoes pay a flat rate of \$6 regardless of length or horsepower. Provides that, beginning in 1985, the excise tax must be paid before the boat can be registered.