# MAINE STATE LEGISLATURE

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### ONE HUNDRED AND ELEVENTH LEGISLATURE SECOND REGULAR SESSION

JOINT STANDING COMMITTEE
BILL SUMMARIES
JUNE 1984

This document is a compilation of the bill summaries prepared by this office for the Joint Standing Committees of the Maine Legislature, covering the Second Regular Session of the 111th Legislature. The summaries are arranged alphabetically, and indexed separately by committee.

#### STATE OF MAINE

## ONE HUNDRED AND ELEVENTH LEGISLATURE SECOND REGULAR SESSION

#### JOINT STANDING COMMITTEE ON

TAXATION

BILL SUMMARY



MAY, 1984

### Prepared by:

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2301 AN ACT PROVIDING FOR ADMIN-ISTRATIVE CHANGES IN THE MATNE TAX LAWS REPLACED BY LD 2473

Higgins, H OTP-ND - LD 2473

2303 AN ACT TO REPEAL THE SALES TAX ON MEALS AND LODGING AND TO ESTABLISH A MEALS AND LODGING TAX FOR THE PUR-POSES OF STABILIZING THE PROPERTY TAX AND PROMOTING TOURTSM

Martin, J LV/WD

SUMMARY: - 1% meals and lodging tax.

- Increase revenue sharing to 5 3/4% beginning August, 1984

- Provides \$100,000/month for tourism promotion

RESOLUTION, PROPOSING AN 2311 AMENDMENT TO THE CONSTITUTION OF MAINE TO PROVIDE THAT MUNICIPALITIES MAY CHOOSE TO TAX CERTAIN PROPERTY WHICH HAS BEEN EXEMPT AT A PERCENTAGE OF JUST VALUE

LV/WD

SUMMARY - Minority report (Wood) of property tax exemption study - Would give municipalities option to tax certain formerly exempt property at 25% of just value