

MAINE STATE LEGISLATURE

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STATE OF MAINE
ONE HUNDRED AND TWELFTH LEGISLATURE
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON
TAXATION
BILL SUMMARY



JULY, 1985

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ONE HUNDRED AND TWELFTH LEGISLATURE
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE
BILL SUMMARIES
JULY 1985

This document is a compilation of the bill summaries prepared by this office for the Joint Standing Committees of the Maine Legislature, covering the First Regular Session of the 112th Legislature. The summaries are arranged by LD number and indexed separately by committee.

COMMITTEE: TAX

LD:

1

AN ACT TO CLARIFY AND CORRECT SECTION
NUMBERING OF AN EFFECTIVE DATE IN THE IM-
PLEMENTING ACT OF THE COMMISSION ON
THE STATUS OF EDUCATION IN MAINE

MARTIN J.

HOUSE Enacted
SENATE Enacted
GOV SIGNED

CH. #1

SUMMARY:

Corrects an error in effective dates in legislation
enacted in the Special Session of the 111th Legislature in
September 1984.

LD: 20
ND: 1551

AN ACT TO CLARIFY TAXPAYER INFORMATION ON
LOCAL PROPERTY TAX BILLS

CASHMAN
MICHAUD

OTP-ND HP1070 HOUSE Accepted Committee Report
SENATE Accepted Committee Report
GOV

SUMMARY:

See New Draft LD 1551.

LD: 22

AN ACT TO CHANGE THE SALES TAX EXEMPTION FOR
PROPERTY PURCHASED OUTSIDE THE STATE

MCCOLLISTER

OTP-AM HOUSE Enacted
SENATE Enacted
GOV SIGNED

CH #419

H-401 CA

H S

SUMMARY:

Increases from 6 months to 12 months the out-of-state use
period required for a sales tax exemption for property
purchased outside the state, other than automobiles. For
automobiles, the exemption will apply if the owner was a
resident of the other state and either employed or registered
to vote there.

LD: 23

AN ACT TO PERMIT THE INTERSTATE COMMERCE
EXEMPTION ON SALES TAX TO APPLY TO PERSONS
WHO LEASE VEHICLES WHICH ARE PLACED IN
INTERSTATE COMMERCE

CONNERS

ONTP HOUSE Accepted Committee Report
SENATE Accepted Committee Report
GOV

SUMMARY:

Allows interstate commerce exemption from sales tax to
apply to leases of vehicles as well as sales. (Revenue
loss— \$373,000 in FY 86, \$615,000 in FY 87)