

# MAINE STATE LEGISLATURE

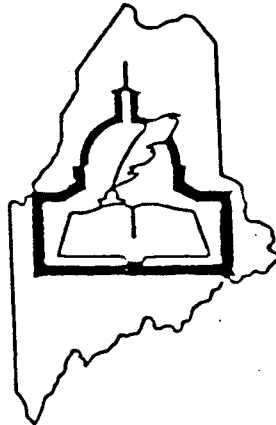
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STATE OF MAINE  
ONE HUNDRED AND TWELFTH LEGISLATURE  
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON  
TAXATION  
BILL SUMMARY



JULY, 1985

Prepared by:

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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.

LD:

237

AN ACT CONCERNING WIDOW'S EXEMPTIONS FOR LOCAL PROPERTY TAXES

STEVENS P  
LACROIX  
MAYO  
HICKEY

EV-WD HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

SUMMARY:

Permits veteran's widows who remarry to regain their property tax exemption if they are again widowed or divorced.

LD:

238

AN ACT RELATING TO AN INCREASE IN CIGARETTE EMERGENCY EXCISE TAX

MARTIN J  
VIOLETTE  
DIAMOND J  
CASHMAN

HOUSE Ref'd to Committee  
SENATE Ref'd to Committee  
GOV

SUMMARY:

Held over. Makes increase in cigarette tax scheduled for October 1, 1985 contingent upon reduction in federal cigarette tax.

LD:

239

AN ACT TO REPEAL THE UNITARY TAX

SPROUL  
JACKSON  
ZIRNKILTON  
WEBSTER M

ONTP HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

SUMMARY:

Repeals unitary treatment of corporations for purposes of income tax.

LD:

240

AN ACT TO EXEMPT LOBSTER FEED AND MEDICATION NECESSARY FOR THE LOBSTER POUND BUSINESS FROM THE STATE SALES TAX

FOSTER  
HOLLOWAY

OTP-AM HOUSE Enacted  
SENATE Enacted  
GOV Signed

CH #460

H-435 CA H S  
S-325 CA PEARSON  
S-341 CA PEARSON H

SUMMARY:

Permits sales tax exemption for products and bait used in aquacultural production. Revenue loss--\$39,400 in FY 85-86 and \$64,700 in FY 86-87.