

# 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.

LD:

354

AN ACT TO PHASE OUT THE SALES AND USE TAX ON ENERGY USED IN MANUFACTURING

CASHMAN  
ZIRNKILTON  
DIAMOND-G  
TWITCHELL

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

SUMMARY:

Held over. Phases out over a 6 year period ending in 1991, the sales tax on fuel and electricity used in manufacturing. Revenue loss FY 86-\$580,000, FY 87-\$2,059,000, FY 88-\$5,770,000, FY 89-\$14,200,000, FY 90-\$24,120,000, FY 91-\$33,200,000.

LD:

355

AN ACT TO PROVIDE SALES TAX EQUITY FOR LESSEES OF DEPRECIABLE MACHINERY AND EQUIPMENT

ARMSTRONG  
LORD  
SHERBURNE  
TWITCHELL

LU-WD

HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

SUMMARY:

Provides sales tax credit to lessees of depreciable equipment used in commercial agricultural production and commercial fishing as well as to purchasers of such equipment. Revenue loss for FY 85-86, \$133,500; for FY 86-87, \$54,500.

LD:

356

AN ACT TO ALLOW ALL DISABLED VETERANS AND THOSE 62 YEARS OF AGE TO RECEIVE A \$4,000 PROPERTY TAX EXEMPTION

CAHILL  
STEVENSON  
HICKEY  
MELENDY

OTP-AM

HOUSE Indef. PP  
SENATE Indef. PP  
GOV

H-455 CA

H S

H-483 CA CASHMAN

H S

SUMMARY:

Original bill extended veteran's property tax exemption to include veteran's who served other than during federally recognized war periods. Committee amendment extends the exemption only to 100% disabled veterans who served during other than war periods. Cost of 50% municipal reimbursement--\$6,500.