## 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: 429 AN ACT TO EXCEPT MAINE FARM PRODUCED WINE FROM THE 15 CENTS PER GALLON PREMIUM TAX

BROWN L PERKINS VOSE

LU-WD

HOUSE Accepted Committee Report SENATE Accepted Committee Report GOV

SUMMARY:

Exempts Maine farm produced wine from the 15 cents per gallon premium tax.

LD:

430 AN ACT TO REQUIRE EQUAL TREATMENT FOR TAXPAYERS IN THE UNORGANIZED TERRITORY

MCBREAIRTY BROWN L SMITH C W CROUSE

LV--WD

HOUSE Accepted Committee Report SENATE Accepted Committee Report GOU

SUMMARY:

Equalizes the treatment of the unorganized territory for purposes of several programs which were intended to relieve the burden of the local property tax or to provide reimbursement for state enacted property tax exemptions. These programs include, state aid for education, state reimbursement for general assistance costs, revenue sharing, tree growth reimbursement and reimbursement for property tax exemptions. See also LD 955.

LD: 440 AN ACT TO REPEAL THE SALES TAX ON COMMERCIAL AND INDUSTRIAL FUEL

TWITCHELL

L.U-WD

HOUSE Accepted Committee Report SENATE Accepted Committee Report GOV

SUMMARY:

Exempts from sales tax all fuel used in commercial, industrial and manufacturing establishments or processes. Revenue loss—\$16,680,000 in FY 85-86 and \$27,156,000 in FY 86-87.