

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: 450 AN ACT TO IMPOSE A SALES TAX ON CERTAIN SERVICES

BRANNIGAN

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

SUMMARY:

Extends sales tax to a broad range of services. Reduces sales tax to 4%. Increases state-municipal revenue sharing to 6.1% beginning February 1, 1986. Revenue impact:

	1985-86	1986-87
GENERAL FUND	(1,700,000)	(\$9,200,000)
LOCAL GOVERNMENT FUND	3,500,000	8,700,000

LD: 469 AN ACT TO ESTABLISH THE COST OF THE 1985
EMERGENCY SPRUCE BUDWORM SUPPRESSION PROJECT AND TO
PROVIDE OPERATING FUNDS FOR THE SPRUCE
BUDWORM MANAGEMENT PROGRAM

MICHAUD
DEXTER
LAW
USHER

OTP-AM HOUSE Emerg. Enacted
SENATE Emerg. Enacted
GOV EMER SIGNED

P AND S
CH # 4

H-18 CA H S
S-18 CA TWITCHELL H S

SUMMARY:

Sets cost of spruce budworm program to be collected through spruce budworm excise tax at \$3,465,000.

LD: 489 AN ACT TO ALLOW MUNICIPALITIES THE OPTION OF
CHARGING REASONABLE SERVICE CHARGES ON
CERTAIN TAX EXEMPT PROPERTY

MANNING
MURRAY

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

SUMMARY:

Provides a municipal option to charge service fees for certain services to various classes of taxpayers exempt from property tax. Permissible service charges include fire, police, roads and sanitation. The taxpayer must actually receive the service, the charge must reasonably reflect the value of the service and the charge must be made to all members of a class of exempt property.