

# MAINE STATE LEGISLATURE

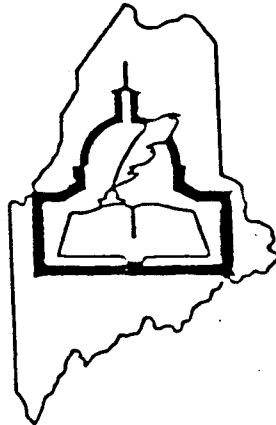
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STATE OF MAINE  
ONE HUNDRED AND TWELFTH LEGISLATURE  
FIRST REGULAR SESSION

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:

507

AN ACT TO PERMIT ANY MUNICIPALITY WITH A LICENSE ORDINANCE TO DENY A LICENSE TO ANY PERSON WHO IS DELINQUENT IN PAYING PERSONAL PROPERTY TAXES

DANTON  
MCSWEENEY  
SALSBURY

LV-WD

HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

SUMMARY:

Amends private and special law relating to business licensing in Old Orchard Beach and Bar Harbor to permit those municipalities to deny licenses to businesses which are delinquent in paying property taxes.

LD:

508

AN ACT TO EXEMPT LEASED FARM EQUIPMENT FROM USE TAX

EMERSON  
SHERBURNE  
CROUSE

OTP-AM

HOUSE Enacted  
SENATE Enacted  
GOV SIGNED

CH #447

S-298 CA

H

S

S-347 CA PEARSON

H

S

SUMMARY:

Extends credit for sales tax on depreciable machinery and equipment used in commercial fishing and agriculture to include leased items. Effective July, 1986.

LD:

525

AN ACT TO AMEND THE MUNICIPAL DEVELOPMENT DISTRICT LAW

MURRAY  
MASTERMAN  
BALDACCI  
PUBLIC

OTP

HOUSE Enacted  
SENATE Enacted  
GOV SIGNED

CH # 163

H-94 HA HIGGINS H

H

S

H-97 HB BOST

H

S

SUMMARY:

Amends the municipal development district law by clarifying that these sections refer only to tax increment financing and not all development districts in general. Also allows municipalities to levy an implementation assessment on all property in a development district to fund activities necessary to achieve the purposes of the development program.