

MAINE STATE LEGISLATURE

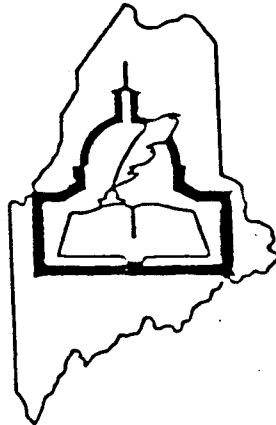
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STATE OF MAINE
ONE HUNDRED AND TWELFTH LEGISLATURE
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON
TAXATION
BILL SUMMARY



JULY, 1985

Prepared by:

Julie Jones, Legislative Assistant
Office of Legislative Assistants
State House, Station 13 Augusta, Maine 04333
(207) 289-1670



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STATE OF MAINE
OFFICE OF LEGISLATIVE ASSISTANTS
ROOM 101
STATE HOUSE, STATION 13
AUGUSTA, MAINE 04333
TEL.: (207) 289-2486

SARAH HOOKE
JULIE S. JONES
JOHN B. KNOX
EDWARD POTTER
MARGARET J. REINSCH
LARS RYDELL
JOHN SELSER
ANDREA COLNES, RES. ASST.

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:

1196

AN ACT TO AMEND THE DEFINITION OF INCOME UNDER THE ELDERLY HOUSEHOLDERS TAX AND RENT REFUND ACT AND THE ELDERLY LOW COST DRUG PROGRAM

MURRAY
CASHMAN
CONNOLLY
NADEAU G G

ONTP — HOUSE Accepted Committee Report
SENATE Accepted Committee Report
GOV

SUMMARY:

Permits persons to deduct the fair market value of purchased drugs which would be covered under the Elderly Low Cost Drug Program when determining eligibility for benefits under that program and under the Elderly Tax and Rent Refund Program.

LD:

1220

AN ACT PROVIDING FOR ADMINISTRATIVE CHANGES IN MAINE TAX LAW

HIGGINS H
JACKSON
ALIBERTI
TWITCHELL

OTP-AM HOUSE Enacted
SENATE Enacted
GOV HELD

H-470 CA H S

SUMMARY:

This bill has been held by the Governor because of concerns over the provision of the bill repealing the penalty for failure to file a tax return.

Section 1 includes taxable entities as defined in the recently enacted bank franchise tax law in the definition of person to insure applicability of the uniform administrative provisions.

Section 2 repeals the penalty for failure to file State income tax returns. This changes Maine law to conform to federal tax law which does not impose a penalty for persons who file their tax return late and who are owed a refund. Persons who file late and owe a tax would still be subject to a penalty for failure to pay the tax when due.

Section 3 clarifies the applicability of tree growth values for 1985.

Section 4 remedies a problem created by repeal of the Forest Land Valuation Advisory Council. Both the landowner member and the municipal officer of the Forest Land Valuation Advisory Council also served as members of the Land Classification Appeals Board.

Sections 5 and 6 correct a conflict between substantially different provisions enacted by Public Laws 1983, which all had the same subsection number.