

# MAINE STATE LEGISLATURE

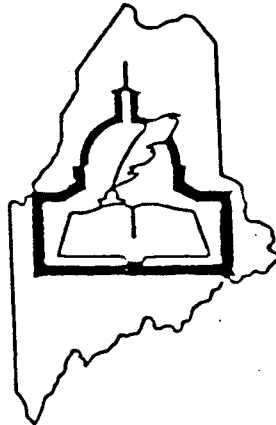
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STATE OF MAINE  
ONE HUNDRED AND TWELFTH LEGISLATURE  
FIRST REGULAR SESSION

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: 1516 AN ACT TO CHANGE THE LAW RELATING TO LIENS  
FOR UNPAID PROPERTY TAX ASSESSMENTS  
ND: 490

MANNING  
BOUTILIER  
MURRAY  
TUTTLE  
PUBLIC  
CH # 218

HOUSE Enacted  
SENATE Enacted  
GOV SIGNED

SUMMARY:

Original bill permitted municipalities to refuse licenses or permits to persons delinquent in paying any tax. New draft removes \$200 threshold from law permitting municipalities to perfect a lien on personal property when taxes on the property are not paid.

LD: 1521 AN ACT TO PROVIDE FOR GREATER TAX  
EXPENDITURE ACCOUNTABILITY

ANDREWS  
CASHMAN  
TWITCHELL  
HOLLOWAY

OTP-AM HOUSE Enacted  
SENATE Enacted  
GOV SIGNED

CH #430

H-447 CA JACKSON H S  
S-294 CA H S

SUMMARY:

Original bill established procedure for the Finance Authority of Maine to study and report to the legislature regarding the effect of bills identified by the State Tax Assessor as profiting a tax benefit to 10 or fewer taxpayers. Committee amendment dropped original procedure and substituted Taxation Committee review of tax expenditures every four years. Tax expenditures would sunset unless renewed. House amendment removed sunset provision and leaves provisions requiring review every four years.

LD: 1551 AN ACT TO CLARIFY TAXPAYER INFORMATION ON  
LOCAL PROPERTY TAX BILLS  
ND: 20

CASHMAN  
MICHAUD

HOUSE Emerg. Enacted  
SENATE Emerg. Enacted  
GOV EMER SIGNED

PUBLIC  
CH # 376

H-183 HA TARDY  
H-270 HB TARDY H S

SUMMARY:

Permits municipalities to list percentage of reduction in property taxes on bill as a result of state aid to education and municipal revenue sharing rather than being required to list actual amount of reduction.