

# MAINE STATE LEGISLATURE

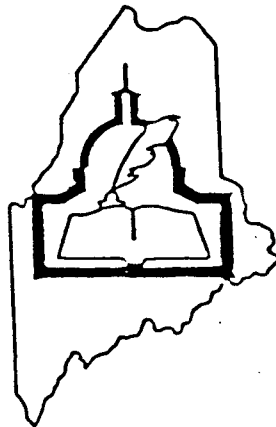
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STATE OF MAINE  
ONE HUNDRED AND TWELFTH LEGISLATURE  
FIRST REGULAR SESSION

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:

1565

AN ACT TO REQUIRE CERTAIN TAX CLASSIFICATION INFORMATION TO BE FILED AT THE REGISTRY OF DEEDS

MURPHY E  
HALE

LV-WD

HOUSE Accepted Committee Report  
SENATE Accepted Committee Report  
GOV

SUMMARY:

Requires tree growth and farm and open space classification to be filed with registry of deeds.

LD: 1567

AN ACT RELATING TO THE INCOME TAX CHECKOFF FOR POLITICAL PARTIES

HANDY  
VIOLETTE  
DIAMOND J  
MURPHY T

OTP-AM

HOUSE Enacted  
SENATE Enacted  
GOV SIGNED

CH #427

H-414

CA

H

S

H-431

HA

HANDY

H

S

SUMMARY:

Changes form of income tax check-off for political parties to permit contributions greater than \$1 per taxpayer. Also requires separate check-off for each spouse on a joint return and makes form of check-off uniform with check-offs for nongame wildlife and the Children's Trust Fund.

LD: 1576

AN ACT TO CHANGE THE SALES TAX TREATMENT OF PROPERTY USED IN THE PRODUCTION OF TANGIBLE PERSONAL PROPERTY

SWAZEY  
DIAMOND G

ND: 407

HOUSE Enacted  
SENATE Enacted  
GOV SIGNED

PUBLIC  
CH # 276

SUMMARY:

Original bill extended sales tax exemption for machinery and equipment used in research or in the production of tangible personal property to include used property. New Draft extends the exemptions for machinery and equipment used directly and primarily in the production of tangible personal property or research to include all parts, including repair and replacement parts, and used machinery and equipment. Additionally, the exclusion for tangible personal property consumed or destroyed in manufacture is narrowed to include only that used directly and primarily in production. Under this bill some property used in production which was formerly exempt from sales tax will be subject to tax. Other property used in production which was formerly taxed will be exempt. There will be no net change in sales tax revenues