

MAINE STATE LEGISLATURE

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STATE OF MAINE
ONE HUNDRED AND TWELFTH LEGISLATURE
SECOND REGULAR SESSION

JOINT STANDING COMMITTEE ON
TAXATION
BILL SUMMARY



MAY 1986

PREPARED BY:

Julie S. Jones, Legal Analyst

OFFICE OF POLICY AND LEGAL ANALYSIS
STATE HOUSE, STATION 13 AUGUSTA, MAINE 04333
(207) 289-1670



HELEN T. GINDER, DIRECTOR
HAVEN WHITESIDE, ASST. DIRECTOR
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DAVID C. ELLIOTT
MARTHA E. FREEMAN
JERI B. GAUTSCHI
CHRISTOS GIANOPOULOS
WILLIAM T. GLIDDEN, JR.

STATE OF MAINE
OFFICE OF POLICY AND LEGAL ANALYSIS
ROOM 101/107
STATE HOUSE STATION 13
AUGUSTA, MAINE 04333
TEL.: (207) 289-1670

JULIE S. JONES
JOHN B. KNOX
EDWARD POTTER
MARGARET J. REINSCH
LARS H. RYDELL
JOHN R. SELSER
ANDREA L. COLNES, Res. Asst.

ONE HUNDRED AND TWELFTH LEGISLATURE
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JOINT STANDING COMMITTEE
BILL SUMMARIES
MAY 1986

This document is a compilation of the bill summaries prepared by this office for the Joint Standing Committees and Joint Select Committees of the Maine Legislature, covering the Second Regular Session of the 112th Legislature. The summaries are arranged by LD number under each committee.

All Amendments are listed, by paper number (e.g., H-584 or S-222), together with the sponsor if it is a floor amendment or the designation "CA" if it is a committee amendment. If the amendment was adopted in the House, the letter H appears after the sponsor. If it was adopted in the Senate, the letter S appears.

Final action for each bill is listed to the right of the title. If final House action and Senate action differ, both are listed.

Key to Committee Reports and Floor Action:

OTP	Ought to Pass
OTP-ND	Ought to Pass in New Draft
OTP-ND-NT	Ought to Pass in New Draft, New Title
OTP-AM	Ought to Pass as Amended
ONTP	Ought Not to Pass
LVWD	Leave to Withdraw
INDEF PP	Indefinitely Postponed

LD AN ACT TO INCREASE THE MAINE CHILD CARE CREDIT PL 1985
1826 UNDER THE STATE INCOME TAX c. 766

Sponsor: DIAMOND J, Swazey M, Nelson, Diamond G
Committee Report: OTP-A

H-562 CA H S
S-406 TWITCHELL
S-514 PEARSON H S

SUMMARY: Original bill would have increased state child care credit from 15% of the federal credit to 50% of the federal credit. As amended the bill will phase-in an increase in the child care credit to 16% in tax year 1986, 20% in tax year 1987 and 25% thereafter.

LD AN ACT TO PROVIDE FOR FAIR TREATMENT OF PL 1985
1827 UNPOWERED FISHING DORIES UNDER THE BOAT EXCISE c. 560
TAX LAW

Sponsor: COLES, Twitchell, Mayo, Zirnkilton
Committee Report: OTP-A

H-514 CA H

SUMMARY: Provides that dories, defined as unpowered double-ended boats used exclusively for the transport and storage of fishing gear, shall be taxed at the minimum tax of \$6 regardless of length.

LD AN ACT TO CORRECT SOME INCONSISTENCIES IN THE PL 1985
1838 LAW RELATING TO THE FINANCING OF SERVICES IN c. 603
THE UNORGANIZED TERRITORY

Sponsor: MCBREAIRTY, Harper, Ingraham
Committee Report: OTP-A

H-566 CASHMAN
H-567 CASHMAN H S
S-385 CA H S

SUMMARY: Original bill removes provision which permitted Commissioner of Education and Cultural Services to pay 110% of the approved tuition rate for students from the unorganized territory attending schools in municipalities, provides for a transition of county unorganized territory budgets to the State fiscal year and changes the date for the financial report of the fiscal administrator of the unorganized territory to permit the incorporation of up to date information.