

# 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

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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 2011** RESOLVE, TO PROTECT MUNICIPALITIES FROM LOSS OF PROPERTY TAX IN THE EVENT OF TRANSFERS UNDER PROVISIONS OF LAND TRUST TRANSFERS ND LD 2305

Sponsor: PARADIS E, Rotondi, Maybury, Webster C  
Committee Report: OTP-ND

SUMMARY: See new draft, LD 2305.

**LD 2022** AN ACT TO AMEND WATERCRAFT EXCISE TAX LAWS PL 1985 c. 726

Sponsor: MAYO, Swazey M, Walker, Usher  
Committee Report: OTP-A

H-649 CA H S

SUMMARY: Grants Commissioner of Inland Fisheries and Wildlife rule-making authority; changes the taxable year to conform to annual registration of watercraft; provides for registration decal to serve as proof of payment of excise tax; eliminates fine for nonpayment and allows the collection of interest on delinquent taxes.

**LD 2029** AN ACT TO EXEMPT NONPROFIT HOSPICE ORGANIZATIONS FROM THE SALES TAX. PL 1985 c. 788

Sponsor: ZIRNKILTON, Mayo, Martin J, Cashman  
Committee Report: New draft of LD 1806.

H-527 HA H S

SUMMARY: Provides sales tax exemption for incorporated nonprofit hospice organizations which provide a program or care for the physical and emotional needs of terminally ill patients.