

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

Sponsor: BRANNIGAN, Mayo, Jackson
Committee Report: OTP-A(Maj), ONTP(Min)

H-650 CA H S

SUMMARY: Requires all state licensing authorities to submit lists of persons holding professional, trade or business licenses to the State Tax Assessor by April 1, annually. If the State Tax Assessor found that a licensed person, after notice, had failed to file a required tax return, the State Tax Assessor could require the licensing agency to refuse to renew the license.

Sponsor: CASHMAN, Martin J, Emerson, Ingraham
Committee Report: OTP-ND LD 2364

SUMMARY: Original bill summarized here. See also new draft, LD 2364. Contains the recommendations of the Speaker's Select Committee on Property Tax reform. Original bill contained the following provisions:

1. Appeals. Establishes a State Board of Property Tax Review to take the place of the Municipal Valuation Appeals Board, the Land Classification Appeals Board and the State Board of Assessment Review and fulfill some additional functions.
2. Real estate transfer tax disclosure. Provides for the disclosure by municipal officials of relevant information on the real estate transfer tax disclosure of value form to persons who are seeking a property tax abatement.
3. Electric generating facilities. Provides that the State Tax Assessor will value utility electric generating facility property and that municipalities will be required to use that value in local valuations.
4. Assessing firms. Provides that the State Tax Assessor will establish guidelines for professional assessing firms and provide technical assistance to municipalities.
5. Just value. Provides that in determining just value, an assessor must consider functional and economic obsolescence.

6. Appeals process. Shortens time for municipal review of request for abatement from 90 to 60 days and provides that if where decisions are not made in a timely manner, the taxpayer may appeal to the State Board of Property Tax Review.

7. \$500,000 property. Permits owners of non residential property valued over \$500,000 to bypass appeal to the local board or county commissioners and go directly to the State Board of Property Tax Review.

LD 2177 AN ACT TO EXEMPT FROM TAXATION SALES TO PERSONS ND LD 2374
OF TANGIBLE PERSONAL PROPERTY TO BE USED FOR
THE EXCLUSIVE PURPOSE OF PROVIDING RESIDENTIAL
CARE AND TREATMENT FACILITIES FOR PERSONS
SUFFERING FROM ALZHEIMERS DISEASE OR RELATED
DISORDERS

Sponsor: BUSTIN, Dow, Dellert
Committee Report: OTP-ND LD 2374

SUMMARY: See new draft, LD 2374.

LD 2182 AN ACT CONCERNING THE RAILROAD EXCISE TAX H=INDEF PP
S=INDEF PP

Sponsor:
Committee Report: New draft of LD

H-580 HA

SUMMARY: New draft of LD 1972. Original bill was one of three reports of the Taxation Committee as the result of an interim study of the railroad excise tax. The original bill would extend for one additional year the inclusion in long-term operating leases in "operating investment" for purposes of the tax.

The new draft would permit the special treatment of long-term operating leases to expire in 1986 as scheduled. It also reduces the tax rates by 1/4 of 1% in each bracket. See also LDs 1972, 1973 and 1974.

LD 2188 AN ACT TO ESTABLISH MUNICIPAL COST COMPONENTS ND LD 2382
FOR SERVICES TO BE RENDERED IN FISCAL YEAR
1986-87

Sponsor: CASHMAN, Twitchell
Committee Report: OTP-ND LD 2382

SUMMARY: See new draft, LD 2382.