

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
SECOND REGULAR SESSION

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
2305

RESOLVE, TO PROTECT AGAINST PROPERTY TAX LOSSES
RESULTING FROM TRANSFERS UNDER PROVISIONS OF
CERTAIN LAND TRUST TRANSFERS

RESOLVE 1985
c. 78

Sponsor: PARADIS E, Rotondi, Maybury, Webster C
Committee Report: New draft of LD 2011

SUMMARY: Provides for payments to municipalities for property tax losses as a result of a certain public lands exchange agreement. The new draft limits payments to amounts representing tax losses which exceed 1% of the state valuation of the municipality and provides that, for purposes of this reimbursement, the unorganized territory tax district shall be treated as if it were a municipality.

LD
2310

AN ACT TO MAKE CERTAIN REVISIONS IN THE MAINE
TAX LAWS AND APPROPRIATIONS FROM THE GENERAL
FUND

ND LD 2393
ND LD 2394

Sponsor: CASHMAN, Mayo, Twitchell
Committee Report: OTP-ND(Maj), OTP-ND(Min)

SUMMARY: This bill contains the Governor's proposals for funding additional assistance to the University of Maine. The provisions of the original bill will be summarized here. The majority report of the Committee is summarized at LD 2393; the minority report at LD 2394. The original bill contained the following provisions:

1. Fabrication services. Extended the sales tax to cover fabrication, processing and production labor when persons supply the materials used in the fabrication, production or processing. It includes the production of custom computer software.
2. Interstate telecommunications service. Extends the sales tax to interstate telecommunications services which originate or terminate in Maine and are charged to a Maine location.
3. Lodgings. Increases the sales tax on lodgings to 7%.
4. Bank franchise tax. Clarifies and doubles the bank franchise tax.
5. Enforcement. Provides four new positions to the Bureau of Taxation for increased tax enforcement.
6. Fuel savings. Deappropriates \$500,000 from previous appropriations which is no longer necessary due to declining fuel prices.