

# 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** AN ACT RELATING TO PLACE OF PAYMENT OF MOTOR PL 1985  
**2324** VEHICLE EXCISE TAX ON LEASED VEHICLES c. 793

Sponsor: LACROIX, Cashman, Theriault, Jackson  
Committee Report: New draft of LD 1709

SUMMARY: New draft of LD 1709. Provides that excise tax on motor vehicles leased for a period of greater a month shall be paid to the place where it would be paid if the lessee were the owner. See also LD 1753.

**LD** AN ACT TO PROVIDE FOR A STUDY OF EXCISE TAXES H=INDEF PP  
**2325** ON WATERCRAFT S=INDEF PP

Sponsor: ZIRNKILTON, Twitchell, Jackson, Bonney  
Committee Report: New draft of LD 1825

SUMMARY: New draft of LD 1825. Original bill increased watercraft excise tax by approximately one-third. New draft provided for a study of the watercraft excise tax and its effect upon municipalities and watercraft owners.

**LD** AN ACT RELATING TO THE SALES OF EXTENDED CABLE H=ENACT  
**2326** TELEVISION SERVICES S=INDEF PP  
EMERGENCY

Sponsor: MCGOWAN, Higgins H, Weymouth  
Committee Report: New draft of LD 884

H-673 HA H S

SUMMARY: New draft of LD 884. Repeals sales tax on extended cable television services.

**LD** AN ACT TO PROVIDE FOR A STUDY OF MUNICIPAL PS&L 1985  
**2361** LAND BANKS c. 119

Sponsor: MITCHELL, Clark, Martin J, Diamond G  
Committee Report: New draft of LD 2266

SUMMARY: New draft of LD 2266. Provides for a study by three members of Taxation Committee and three members of Energy and Natural Resources Committee of the advisability of municipal land banks and possible methods of funding.