

# MAINE STATE LEGISLATURE

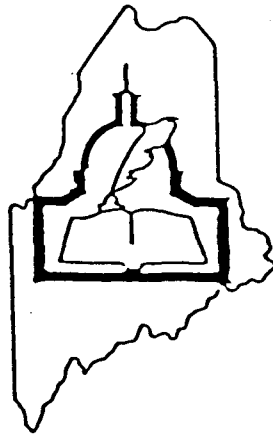
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STATE OF MAINE  
ONE HUNDRED AND TWELFTH LEGISLATURE  
SECOND REGULAR SESSION

JOINT STANDING COMMITTEE ON  
TAXATION  
BILL SUMMARY



MAY 1986

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ONE HUNDRED AND TWELFTH LEGISLATURE  
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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: CASHMAN, Martin J, Emerson, Ingraham  
Committee Report: New draft of LD 2165

H-720 HA H S

SUMMARY: New draft of LD 2165. See LD 2165 for summary of original bill. New draft made the following changes:

1. \$500,000 property. Requires owners of commercial property valued at \$500,000 or more to appeal to local board of assessment review before appealing to the State Board.

2. Electric generating facilities. Removes the provision requiring municipalities to use the State Tax Assessor's determination of just value for electric generating facilities.

3. Assessment manual. Removes requirement that assessment manuals receive the approval of the State Tax Assessor.

4. Just value. Adds additional considerations in determining just value.

5. Payment for appeals. Provides that where an appeal is made to the State Board of Assessment Review because the local board or county commissioners have failed to make a determination within the time allowed, the costs of the state board in deciding the appeal shall be charged to the municipality or county failing to make the decision.

**LD** AN ACT TO EXEMPT FROM THE SALES TAX LAW SALES INDEF. PP  
**2374** TO NONPROFIT ORGANIZATIONS LICENSED AS BOARDING EMERGENCY  
CARE FACILITIES BY THE DEPARTMENT OF HUMAN  
SERVICES WHOSE EXCLUSIVE PURPOSE IS THE  
PROVIDING OF RESIDENTIAL CARE AND TREATMENT  
FACILITIES FOR PERSONS SUFFERING FROM  
ALZHEIMERS DISEASE OR RELATED DISORDERS

Sponsor: BUSTIN, Dow, Dellert  
Committee Report: New draft of LD 2177

SUMMARY: Title reflects the bill.