

MAINE STATE LEGISLATURE

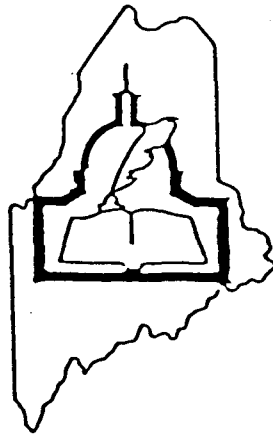
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STATE OF MAINE
ONE HUNDRED AND TWELFTH LEGISLATURE
SECOND REGULAR SESSION

JOINT STANDING COMMITTEE ON
TAXATION
BILL SUMMARY



MAY 1986

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ONE HUNDRED AND TWELFTH LEGISLATURE
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
2381

AN ACT PROVIDING FOR ADMINISTRATIVE CHANGES IN
MAINE TAX LAWS

PL 1985
c. 691

Sponsor: CASHMAN, Twitchell, Mayo, Swazey
Committee Report: New draft of LD 2075

S-497 SA H S

SUMMARY: For the most part makes nonsubstantive administrative changes in the tax laws and the following more substantive changes:

1. Lien and levy. Enacts more efficient lien procedures and levy procedures to enhance tax collection efforts.

2. Food stamps. Provides for the sales tax exemption of food purchased with food stamps. This provision is required by federal law in order to obtain federal food stamp money.

3. Minimum tax. Changes the structure of the additional tax provision of the income tax law to more closely align Maine law with federal law in the imposition of additional taxes.

4. Estimated tax. changes the requirements relating to the filing of estimated tax returns.

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

PUBLIC 1985
c. 681
EMERGENCY

Sponsor: CASHMAN, Twitchell
Committee Report: New draft of LD 2188

SUMMARY: Establishes amounts of municipal cost components for fiscal year 1986-87. New draft includes prohibition of use of tax revenues on private roads in the unorganized territory and additional appropriations for educational services and the fiscal administrator of the unorganized territory.