

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

STATE OF MAINE  
ONE HUNDRED AND THIRTEENTH LEGISLATURE  
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON  
TAXATION  
BILL SUMMARY



JUNE 1987

PREPARED BY:

Julie Jones, Legislative Analyst

OFFICE OF POLICY AND LEGAL ANALYSIS  
STATE HOUSE, STATION 13 AUGUSTA, MAINE 04333  
(207) 289-1670

HELEN T. GINDER, DIRECTOR  
HAVEN WHITESIDE, DEP. DIRECTOR  
GILBERT W. BREWER  
DAVID C. ELLIOTT  
GRO FLATEBO  
MARTHA E. FREEMAN, SR. ATTY.  
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  
CAROLYN J. CHICK, PARALEGAL  
ROBERT W. DUNN, RES. ASST.  
HARTLEY PALLESCHI, JR., RES. ASST.  
KATHRYN VAN NOTE, RES. ASST.

ONE HUNDRED AND THIRTEENTH LEGISLATURE  
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE  
BILL SUMMARIES  
JUNE 1987

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. The summaries are arranged by LD number under each committee.

All Adopted 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 "COMMITTEE" if it is a committee amendment.

Final action for each bill is listed to the right of the title. If final House action and Senate action differ, both are listed.

Please let us know if you would prefer a different format or additional information and if the summaries are helpful.

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-A	Ought to Pass as Amended
ONTP	Ought Not to Pass
LVWD	Leave to Withdraw
INDEF PP	Indefinitely Postponed

LD  
114

AN ACT TO PROVIDE A TRADE-IN-CREDIT FOR CAMPER TRAILERS

PL 1987  
c. 49

Sponsor: SOUCY, McPherson, Estes  
Committee Report: OTP-AM  
Amendments Adopted:  
H-37 COMMITTEE

SUMMARY: Original bill provides sales tax trade-in credits for camper trailers. When a camper trailer is traded in, a tax shall be levied only upon the difference between the sale price of the purchased property and the sale price of the property taken in trade.

The Committee Amendment extends the sales tax on certain casual sales to include camper trailers.

LD 120 AN ACT TO ESTABLISH A SALES TAX EXEMPTION FOR SALES TO INCORPORATED NONPROFIT HOMES FOR THE ELDERLY LVWD

Sponsor: SMALL, Holt, Lebowitz, Martin, J.  
Committee Report: LVWD

SUMMARY: This bill is incorporated in LD 1864. It provides a sales tax exemption for non-profit homes for the elderly.

LD 144 AN ACT TO ABOLISH THE WATERCRAFT EXCISE TAX LVWD

Sponsor: CLARK, H., Hussey, Duffy, Usher  
Committee Report: LVWD

SUMMARY: Abolishes the watercraft excise tax.

LD 150 AN ACT TO AMEND THE FARM AND OPEN SPACE TAX LAW (REPORTED PURSUANT TO A STUDY BY THE AGRICULTURAL COMMITTEE) ONTP

Sponsor:  
Committee Report: ONTP

SUMMARY: This bill results from the study done by the Agriculture Committee during the interim on the Farm and Open Space Tax Law.