

MAINE STATE LEGISLATURE

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STATE OF MAINE
ONE HUNDRED AND THIRTEENTH LEGISLATURE
FIRST REGULAR SESSION

JOINT STANDING COMMITTEE ON
TAXATION
BILL SUMMARY



JUNE 1987

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ONE HUNDRED AND THIRTEENTH LEGISLATURE
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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 AN ACT TO MAKE LIEN FEES CONSISTENT FOR SEWER
179 ASSESSMENTS AND REAL PROPERTY TAXES

PL 1987
c. 29

Sponsor: MAYO, Seavey
Committee Report: OTP

SUMMARY: Makes the fees charged for recording sanitary district liens the same as those charged for recording liens for unpaid property taxes.

LD AN ACT TO INCREASE THE VETERANS' PROPERTY TAX
192 EXEMPTION LVWD

Sponsor: REED
Committee Report: LVWD

SUMMARY: Increases the \$4,000 veterans' property tax exemption to \$6,000.

See also LD 1720.

LD AN ACT TO ESTABLISH A DEPENDENT CARE TAX CREDIT
194 LVWD

Sponsor: MARTIN, J., Hickey, Reeves, Bustin
Committee Report: LVWD

SUMMARY: Incorporated into LD 1864.

The original bill provides an income tax credit for adult dependents.

LD AN ACT RELATING TO TAXATION OF AIRCRAFT
234

PL 1987
c. 522
EMERGENCY

Sponsor: LISNIK, Twitchell, Cashman, Salsbury
Committee Report: OTP-AM
Amendments Adopted:
H-77 COMMITTEE

SUMMARY: Extends until October 1, 1989, the sales tax exemption for the sale or lease of aircraft or repair or placement parts used by a regularly scheduled airline.