

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

4. It changes rulemaking authority from the Department of Inland Fisheries and Wildlife to the Bureau of Taxation.

5. It provides a transfer credit for boats transferred during the year for which an excise tax was paid.

LD AN ACT RELATING TO THE TAXATION OF TRADE-IN EQUIPMENT LVWD
274

Sponsor: RANDALL, Twitchell
Committee Report: LVWD

SUMMARY: Provides a sales tax refund equal to the amount of sales tax paid on depreciable construction equipment.

LD AN ACT TO PROVIDE FOR A SALES TAX CREDIT ON THE TRADE-IN OF CONSTRUCTION EQUIPMENT PL 1987
275 c. 128

Sponsor: RANDALL, Twitchell
Committee Report: OTP-AM
Amendments Adopted:
S-46 COMMITTEE

SUMMARY: Provides a sales tax credit of 20% of the trade-in allowance on the trade-in of special mobile equipment. The full trade-in credit is extended to livestock trailers. This bill also subjects both of these types of property to the tax on casual sales.

LD AN ACT TO REALIGN THE TAX LAWS OF THE STATE AS THEY RELATE TO TELECOMMUNICATIONS LVWD
298

Sponsor: VOSE, Perkins, Baldacci, Zirnkilton
Committee Report: LVWD

SUMMARY: This bill contains the following provisions.

1. It amends the definition of "telecommunications service" to reflect technological capabilities.
2. It excludes from the sales tax purchases of telecommunications equipment to be leased and subjects all leases of personal property to the sales tax.
3. It eliminates the telecommunications excise tax on interstate services and results in the property used in providing those services becoming subject to the local property tax.