

# 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  
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 AN ACT TO EXEMPT NONPROFIT ORGANIZATIONS ON LVWD  
476 FEDERAL MILITARY INSTALLATIONS FROM SALES TAX

Sponsor: PINES, Cahill, Seavey, Erwin, P.  
Committee Report: LVWD

SUMMARY: Provides a sales tax exemption for sales of second hand articles by non-profit organizations which are located upon federal military installations.

LD AN ACT ESTABLISHING A MINIMUM AMOUNT ABOVE ND LD 1729  
509 WHICH LIENS ON REAL ESTATE MAY BE ENFORCED

Sponsor: TWITCHELL  
Committee Report: OTP-ND LD 1729

SUMMARY: Original bill provides for no "enforcement" of liens if the amount of the tax assessed is \$50 or less.

See New Draft, LD 1729.

LD AN ACT TO ALLOW NONPROFIT YOUTH RECREATION LVWD  
527 ORGANIZATIONS TO BE EXEMPT FROM SALES TAX

Sponsor: THISTLE, Paradis, P., Dore, Diamond  
Committee Report: LVWD

SUMMARY: Provides a sales tax exemption to youth recreation organizations.

A limited version of this provision is included in LD 1864.

LD AN ACT TO PROVIDE AN INCOME TAX EXCLUSION FOR LVWD  
578 INCOME EARNED FROM SERVICE IN THE MAINE NATIONAL GUARD

Sponsor: VOSE, Erwin, E.  
Committee Report: LVWD

SUMMARY: Excludes from income tax, the first \$3,000 of income from active service in or retirement compensation from the Maine National Guard.