

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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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
715

AN ACT CONCERNING THE MAINE RAILROAD EXCISE TAX ONTP

Sponsor: ROTONDI, Twitchell
Committee Report: ONTP

SUMMARY: The original bill provides that, in determining the railroad excise tax, gross receipts would be apportioned solely on the basis of receipts attributed to the United States rather than on the basis of company-wide receipts.

The amendment provides for retention of the current company-wide apportionment for proposes of the minimum tax calculation.

LD AN ACT TO PROVIDE RELIEF FROM PROPERTY TAXES PL 1987
721 THROUGH LOW-INCOME CREDIT CIRCUIT BREAKER c. 516

Sponsor: CASHMAN, Martin, J., Twitchell, Ingraham
Committee Report: OTP-AM (Majority)
ONTP (Minority)

Amendments Adopted:
H-346 COMMITTEE
H-397 CASHMAN

SUMMARY: The original bill is a recommendation of the Speaker's Select Committee on Property Tax Reform. It provides a credit for households with income not exceeding \$25,000. The amount of the credit increases from \$94 for households in the highest income bracket to \$132 for households in the lowest income bracket.

The Committee Amendment contains the following provisions intended to provide property tax relief to elderly and low income residents of the State.

A. Elderly relief. The amendment extends eligibility for the Elderly Tax and Rent Refund Program by increasing the 100% eligibility by \$100 for each household in the 1988 application year (1988-89 fiscal year). It also expands the program by providing partial benefits to households with income of up to \$7,400 for individuals and \$9,200 for households with 2 or more members. This portion of the amendment costs \$1,309,000 in fiscal year 1988-89.

Currently, eligibility for the Elderly Low-cost drug program is tied to the Tax and Rent Refund program. This amendment decouples the two programs. Eligibility for the drug program is not expanded beyond current levels by this amendment.