

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 PREVENT DISCRIMINATION UNDER THE LVWD
767 ELDERLY HOUSEHOLDERS TAX AND RENT REFUND ACT

Sponsor: ROTONDI
Committee Report: LVWD

SUMMARY: Amends the eligibility requirements under the Elderly Householders Tax and Rent Refund Act so that a couple who meet the income limitation may receive benefits on the basis of disability when only the claimant is disabled.

LD AN ACT TO INCREASE THE INCOME TAX EXEMPTION FOR LVWD
800 TAXPAYERS WHO SUPPORT ELDERLY RELATIVES

Sponsor: DELLERT, Look, Strout, B., Dow
Committee Report: LVWD

SUMMARY: Grants an income tax exemption of \$3,000 for each federal exemption to which an individual is entitled if he owns or leases a residence, has an adjusted gross income not exceeding \$25,000 on a single return or \$35,000 on a joint return and provides care in his home to an infirm person who is 70 years old or with alzheimer's disease..

LD AN ACT TO DEDICATE A PORTION OF THE REAL ESTATE ONTP
840 TRANSFER TAX TO FUND STATE REVENUE SHARING PROGRAMS

Sponsor: JACKSON, Webster, C., Zirnkilton, Murphy, T.
Committee Report: ONTP (Majority)
OTP-AM (Minority)

SUMMARY: The original bill changes the allocation of revenues from the real estate transfer tax. It would result in 1/4 of the revenues going to the General Fund, 1/4 to the Housing Opportunities for Maine Fund and 1/2 to municipal revenue sharing.

The minority Committee Amendment provides for one half of revenues to the General Fund and one half to municipal revenue sharing.