

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 PROVIDE AN EXEMPTION ON PERSONAL LVWD
981 PROPERTY TAX FOR HANDICAPPED INDIVIDUALS
RUNNING A BUSINESS

Sponsor: JACKSON, Hanley, Duffy
Committee Report: LVWD

SUMMARY: Provides a property tax exemption for the first \$2,500 of personal property owned and used in a business by a handicapped person.

LD AN ACT TO EXEMPT INCOME OF NATIONAL GUARD ONTP
991 MEMBERS FROM THE STATE INCOME TAX

Sponsor: TUTTLE, Duffy
Committee Report: ONTP (Majority)
OTP-AM (Minority)

SUMMARY: Provides an income tax exemption for income derived directly from service in the National Guard.

LD AN ACT TO EXPAND THE SALES TAX REFUND FOR LVWD
1007 AGRICULTURAL AND OTHER EQUIPMENT

Sponsor: WHITCOMB, Theriault, Webster, C., Smith
Committee Report: LVWD

SUMMARY: Expands the sales tax refund for depreciable machinery and equipment used in agriculture and commercial fishing to include parts of the machinery and equipment.

LD AN ACT CONCERNING THE TAXATION OF STATE LOTTERY LVWD
1009 PRIZES

Sponsor: BRAGG, Lord, Smith, Dillenback
Committee Report: LVWD

SUMMARY: Original bill make lottery winnings grater than \$10,000 subject to the State income tax.

See LD 1864.