

# 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  
1039

AN ACT TO ALLOW FARM WINERIES TO PAY TAXES  
TWICE A MONTH

ND LD 1639

Sponsor: RANDALL, Perkins, Moholland, Salsbury  
Committee Report: OTP-ND LD 1639

SUMMARY: Original bill permits Maine farm wineries to pay  
excise tax twice per month.

See new draft, LD 1639, which reallocates the provision to  
Title 28-A, the new recodification Title 28.

LD  
1046

AN ACT TO REQUIRE PAYMENT OF THE PROPERTY TAX  
AT THE TIME OF TRANSFER

ONTP

Sponsor: HALE, Strout, D., Wentworth, Tuttle  
Committee Report: ONTP

SUMMARY: Requires the payment of prorated property tax  
within 72 hours of the actual transfer of the property.

LD  
1054

AN ACT TO EXCLUDE FROM SALES AND USE TAX  
TRANSFERS OF VEHICLES FROM CORPORATIONS TO THE  
OWNER OF THE STOCK OF THE CORPORATION

ONTP

Sponsor: HOLLOWAY, Sewall  
Committee Report: ONTP

SUMMARY: Provides a sales and use tax exemption for  
transfers of which from corporations to the owner of the  
stock of the corporation.

LD  
1061

AN ACT TO REIMBURSE MUNICIPALITIES FOR REVENUES  
LOST DUE TO EXISTENCE OF STATE PROPERTIES

LVWD

Sponsor: CARROLL, Mayo, Paradis, P., Whitmore  
Committee Report: LVWD

SUMMARY: Provides for state reimbursements to  
municipalities for property tax losses due to state-owned  
property to the extent that those losses exceed 5% of the  
state valuation of the municipality.