

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 1065 AN ACT TO ESTABLISH THE PROCEDURE FOR NOTICE AND FORECLOSURE OF DELINQUENT REAL PROPERTY TAXES IN MUNICIPALITIES WHEN THE PROPERTY OWNERS ARE UNKNOWN ONTP

Sponsor: ROLDE, Estes, McPherson
Committee Report: ONTP

SUMMARY: Provides a procedure for a municipality to foreclose on real estate without actual notification to the owner when the owner cannot be located.

LD 1077 AN ACT TO ESTABLISH A TAX CREDIT FOR REMOVAL OF ASBESTOS LVWD

Sponsor: BOTT, Zirnkilton, Twitchell, Cashman
Committee Report: LVWD

SUMMARY: Provides an income tax credit for the removal of asbestos. The credit may not exceed 50% of the income taxes due for any tax year but may be carried over to subsequent years.

LD 1081 AN ACT TO PERMIT A LOCAL OPTION SALES TAX CARRY-OVER

Sponsor: SOUCY, Twitchell, Seavey
Committee Report: CARRY-OVER

SUMMARY: This bill was held over by the Committee.

This bill allows municipalities to adopt a local sales and use tax. The tax cannot exceed 1%. The legislative body of the municipality is the entity which can choose whether or not to adopt such a tax.

The tax will apply to the sales of the same goods and services to which the state sales and use tax applies.

All the provisions regarding assessment, collection and enforcement of the state sales and use tax also apply to the local sales and use tax. The State shall assess and collect the local sales and use tax along with the state sales and use tax and return the revenue raised to the municipality. The municipality must notify the State Tax Assessor at least 90 days before the local tax goes into effect. This will give the State time to set up the procedures for administering the local tax.

The State Tax Assessor will determine how much revenue is raised through each municipality's local sales and use tax each month. He will then subtract his administration costs