

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 CREATE A TAX ON MEALS
1250

LVWD

Sponsor: HOGLUND, Brannigan, Pouliot, Paradis, J.
Committee Report: LVWD

SUMMARY: Reorganizes the provisions of law imposing sales tax and increases the tax on nonexempt meals and takeout foods to 7%.

LD AN ACT CONCERNING TAX ON CARGO TRAILERS
1263

PL 1987
c. 303

Sponsor: CROWLEY, Swazey
Committee Report: OTP-AM
Amendments Adopted:
H-209 COMMITTEE

SUMMARY: This bill provides that the property tax on a cargo trailer will be paid to the municipality where it is primarily located rather than the headquarters of the owner except where the cargo trailer is owned by a person in the business of leasing cargo trailers.

LD AN ACT TO ASSURE THAT THE STATE INCOME TAX DOES
1294 NOT INCREASE DUE TO CHANGES IN THE FEDERAL
INCOME TAX CODE LVWD

Sponsor: MCHENRY, Webster, M., Theriault, Black
Committee Report: LVWD

SUMMARY: Provides for conformity with the new federal Internal Revenue Code and ensures that the increased state revenue resulting from conformity will be returned to the taxpayers by increasing the amount allowed for personal exemptions to \$1,500.

LD AN ACT TO REPEAL THE GROSS RECEIPTS TAX ON
1295 TELECOMMUNICATIONS SERVICES

LVWD

EMERGENCY

Sponsor: JACKSON, Webster, M., McGowan, Clark, N.
Committee Report: LVWD

SUMMARY: This bill caps the gross receipts tax on telecommunications at the amount received in fiscal year 1986-87 and phases out the tax as it applies to interstate telecommunications services over five years.