

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 IMPROVE THE METHOD OF CALCULATING
1354 EXCISE TAXES IN FIRE CONTROL

LVWD

Sponsor: DEXTER, Ridley, Mills, Ludwig
Committee Report: LVWD

SUMMARY: Assures more accurate calculation of the cost of forest fire control for purposes of establishing the Commercial Forestry Excise Tax by providing for a roll forward adjustment from the prior fiscal year.

See LD 1478 which duplicates the provisions of this bill.

LD AN ACT RELATING TO TAXATION OF TRUCKS
1363

ND LD 1757

Sponsor: MAHANY, Theriault, MacBride, Lisnik
Committee Report: OTP-ND LD 1757

SUMMARY: The bill is intended to provide a sales tax exemption for leased motor vehicles used in interstate commerce.

See new draft, LD 1757.

LD AN ACT TO RETURN TO MAINE INCOME TAXPAYERS THE
1413 ADDITIONAL TAX PAYMENTS ASSOCIATED WITH
CONFORMITY TO THE UNITED STATES INTERNAL
REVENUE CODE OF 1986 FOR TAX YEAR 1987

PL 1987
c. 504

Sponsor: CASHMAN, Jackson, Twitchell, Maybury
Committee Report: OTP-AM
Amendments Adopted:
H-330 COMMITTEE

SUMMARY: This Governor's bill is intended to provide the mechanism for returning to both individual and corporate income tax payers the full amount of additional collections in fiscal year 1986-87 associated with conformity to the federal Internal Revenue Code of 1986. It contains the following provisions:

1. It eliminates from Maine tax rolls people not required to file federal tax returns,
2. It provides a \$9 credit per personal exemptions, and
3. It provides a 5% credit on the corporate income tax.

The Committee Amendment clarified the intent of the original bill by providing zero tax liability for persons whose Maine adjusted gross income less the amount of allowable federal deductions and exemptions is zero. It also incorporates the provisions of LD 1473 providing conformity and the resulting needed technical changes.

LD AN ACT RELATING TO NOTICE BY REGULAR MAIL PRIOR LVWD
1432 TO ENFORCEMENT OF LIENS ON REAL ESTATE

Sponsor: BALDACCI
Committee Report: LVWD

SUMMARY: Requires municipal tax collectors to give notice in writing seven months prior to sending notice by registered mail to enforce a lien on real estate by civil action.

LD RESOLVE, REIMBURSING CERTAIN MUNICIPALITIES ON ND LD 1728
1455 ACCOUNT OF TAXES LOST DUE TO LAND BEING
CLASSIFIED UNDER THE MAINE TREE GROWTH TAX LAW EMERGENCY

Sponsor: HICHBORN, Ingraham, Lisnik, Theriault
Committee Report: OTP-ND LD 1728

SUMMARY: Reimburses certain municipalities on account of taxes lost due to forest land being classified under the provisions of the Maine Tree Growth Tax Law. Reimbursements are made in accordance with the Maine Revised Statutes, Title 36, section 578.

See new draft, LD 1728.

LD AN ACT TO CONFORM THE MAINE INCOME TAX LAW TO LVWD
1473 THE INTERNAL REVENUE CODE OF 1986

Sponsor: CASHMAN, Jackson, Zirnkilton, Twitchell
Committee Report: LVWD

SUMMARY: Incorporated within LD 1413.

This bill provides for conformity of Maine's income tax law with the federal Internal Revenue Code of 1986 and make the resulting necessary technical changes.