

# 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

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.