

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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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

Sponsor: SMITH, Mayo, Strout, D., Twitchell
Committee Report: New Draft of LD 960

SUMMARY: New Draft of LD 960.

This bill permits municipalities to make supplemental assessments beyond the three year period of limitation when the owner of the real estate has recovered the property from the municipality because of errors in the lien and foreclosure process.

Sponsor: ROLDE
Committee Report: New Draft of LD 325

SUMMARY: New Draft of LD 325.

This new draft doubles the property tax exemption for veterans and for person who are blind. The exemption for veterans of World War I or earlier is raised to \$8,000.

Veterans who are disabled may choose to claim a different property tax exemption based on the percentage of disability determined by the Veterans Administration. This exemption is calculated by multiplying the highest exemption allowable under that subsection - \$25,000 - by the percentage of disability determined by the Veterans Administration. A veteran who is 100% disabled can claim an exemption of \$25,000. A veteran who is 50% disabled can claim an exemption of \$12,500.

The State would reimburse municipalities for 100% of the revenue lost through these additional and increased exemptions.