

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

LD
1728

RESOLVE, REIMBURSING CERTAIN MUNICIPALITIES ON
ACCOUNT OF TAXES LOST DUE TO LANDS BEING
CLASSIFIED UNDER THE MAINE TREE GROWTH TAX LAW

RESOLVE 1987
c. 36
EMERGENCY

Sponsor: ROLDE
Committee Report: New Draft of LD 325

SUMMARY: New Draft of LD 1455.

Provides reimbursement to municipalities according to existing law for property tax losses resulting from tree growth tax law classification. It also adds on municipalities which do not meet the required assessment ratio or deadline for completion of the municipal valuation return form.

LD
1729

AN ACT CONCERNING TAX LIENS ON TIME-SHARE UNITS
OWNED BY ONE PERSON

PL 1987
c. 358
EMERGENCY

Sponsor: TWITCHELL
Committee Report: New Draft of LD 509

SUMMARY: New Draft of LD 509.

This new draft sets up a separate procedure for the attachment and discharge of tax liens on time-share units when one person owns more than one time-share unit in the same project. Rather than recording and discharging the tax liens separately, and thus charging the required fees on each time-share unit, this new draft requires the tax collector to send one aggregate notice and aggregate all the liens into one tax lien certificate. The notice and tax lien certificate must specifically describe the time-share units. The tax collector can either list all the units covered in the notice and certificate, or can append a list or computer printout of the units to the notice or certificate. If a list or printout is appended, the notice or certificate must state that a list or printout is attached. This is to ensure that no confusion exists as to which units are subject to a tax lien included in the aggregate tax lien certificate.

The taxpayer may discharge the tax liens included in the tax lien certificate either all at once or partially over time. If the taxpayer discharges all the liens at once, the taxpayer must pay all the taxes due on all the liens plus the charges for making the the aggregate notice and demand for payment, the charges for recording and discharging the liens, the fee for the notice of foreclosure, if the notice is sent, plus all fees for certified mail, return receipt requested.