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H.P. 128

House of Representatives, January 17, 2019

**An Act To Make the Assessment and Collection of Personal
Property Taxes Optional for Municipalities**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative CEBRA of Naples.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §614** is enacted to read:

3 **§614. Municipal option to exempt all personal property from taxation**

4 Notwithstanding the provisions of this subchapter or any other provision of law to the
5 contrary, by referendum vote conducted in accordance with the provisions of the
6 municipality's charter or Title 30-A, section 2528 or 2532, even if the municipality has
7 not accepted the provisions of Title 30-A, section 2528, a municipality may adopt an
8 ordinance to exempt personal property from municipal assessment and collection of tax.
9 The exemption must be uniform in application and include all personal property. A
10 referendum to remove the exemption on the assessment and collection of tax on personal
11 property must be conducted in the same manner as the referendum exempting personal
12 property from assessment and collection of tax and must comply with the provisions of
13 this chapter.

14 **SUMMARY**

15 This bill allows a municipality, by referendum, to exempt all personal property
16 located in that municipality from assessment and collection of tax by that municipality.