

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Make Telecommunications Personal Property Tax Law Equitable

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

Sec. 1. 36 MRSA §457, sub-§2, ¶H, as enacted by PL 2009, c. 213, Pt. P, §1 and affected by §3, is amended to read:

H. For assessments made in 2011, 22 mills; and

Sec. 2. 36 MRSA §457, sub-§2, ¶I, as enacted by PL 2009, c. 213, Pt. P, §1 and affected by §3, is amended to read:

I. For assessments made in 2012, ~~19~~ mills; and subsequent years, the assessor shall apply the municipal tax rate of the municipality in which the telecommunications personal property is located to the full just value of the property as adjusted by the municipality's certified assessment ratio.

Sec. 3. 36 MRSA §457, sub-§2, ¶J, as enacted by PL 2009, c. 213, Pt. P, §1 and affected by §3, is repealed.

Sec. 4. Rules. The Department of Administrative and Financial Services, Bureau of Revenue Services shall adopt routine technical rules pursuant to the Maine Revised Statutes, Title 5, chapter 375, subchapter 2-A to implement the provisions of this Act. In developing rules, the bureau must include provisions for reporting the location of the telecommunications personal property, a method of valuing standard equipment and procedures for the declaration of value of the telecommunications personal property, including the annual date of declaration.

SUMMARY

This bill implements the recommendation of the working group established to review telecommunications personal property taxation pursuant to Resolve 2009, chapter 202. This bill repeals the state mill rate for telecommunications personal property for 2012 and subsequent years. It directs the State Tax Assessor to apply the municipal tax rate of the municipality in which the telecommunications personal property is located to the full just value of the property as adjusted by the certified assessment ratio. It requires the Department of Administrative and Financial Services, Bureau of Revenue Services to adopt rules to implement this legislation including provisions for reporting the location of the telecommunications personal property, a method of valuing standard equipment and procedures for the declaration of value of the telecommunications personal property, including the annual date of declaration.