

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

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ONE HUNDRED AND NINTH LEGISLATURE

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**Legislative Document**

**No. 51**

H. P. 40

House of Representatives, January 10, 1979

Referred to the Committee on Taxation and sent up for concurrence.

EDWIN H. PERT, Clerk

Presented by Mr. Dow of West Gardiner.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-NINE

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**AN ACT to Provide a Trade-in Credit for the Sales Tax on Campers.**

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

**36 MRSA § 1765**, as last repealed and replaced by PL 1977, c. 686, § 4, is amended to read:

**§ 1765. Trade-in credit for vehicles, boats or aircraft**

When one or more motor vehicles, **camper trailers, camper bodies**, farm tractors, boats, aircraft or self-propelled vehicles used to harvest lumber is traded in toward the sale price of another motor vehicle, **camper trailer, camper body**, farm tractor, boat, aircraft or self-propelled vehicle used to harvest lumber, the tax imposed by chapters 211 to 225 shall be levied only upon the difference between the sale price of the purchased vehicle and the sale price of the vehicle or vehicles taken in trade, except for transactions between dealers involving exchange of the vehicles from inventory.

STATEMENT OF FACT

This bill provides for a trade-in credit towards the sales tax paid on the purchase of any camper trailer or camper body.