

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 147

H. P. 146

House of Representatives, January 24, 1979

Referred to the Committee on Taxation. Sent up for concurrence and 1,800 ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Jackson of Yarmouth.

Cosponsors: Mrs. Gowen of Standish, Mr. Nelson of Portland, Mrs. Lewis of Auburn.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-NINE

**AN ACT to Provide a Trade-in Credit for Musical Instruments.**

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

**36 MRSA § 1765-A, is enacted to read:**

**§ 1765-A. Trade-in credit for musical instruments**

**When a musical instrument is traded in toward the sale price of another musical instrument, the tax imposed by chapters 211 to 225 shall be levied only upon the difference between the sale price of the purchased instrument and the sale price of the instrument taken in trade.**

STATEMENT OF FACT

This bill creates a trade-in credit toward the sales tax on musical instruments like that presently available for motor vehicles in Title 36, section 1765. This credit relieves the consumer of the sales tax on that portion of the price of an instrument which is covered by a trade-in allowance on another instrument. Failure to provide this credit will result in continued revenue losses experienced by Maine musical instrument dealers.