

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 52

6  
7 H.P. 47

House of Representatives, January 5, 1983

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk  
10

11 Presented by Representative Cox of Brewer.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-THREE  
16

17 AN ACT to Repeal the Personal Property  
18 Tax on Boats with a Value under \$1,000.  
19

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

22 36 MRSA §655, sub-§1, ¶P, as enacted by PL 1977,  
23 c. 456, is amended to read.

24 P. All items of individually owned personal  
25 property with a just value of less than \$1,000,  
26 except:

27 (1) Items used for industrial or commercial  
28 purposes; and

29 (2) Vehicles and camp trailers as defined  
30 in section 1481 not subject to an excise  
31 tax; and

1                    (3) All watereraft not subject to an exeise  
2                    tax-

3                    STATEMENT OF FACT

4                    The intent of this bill is to repeal the  
5                    personal property tax on boats with a value under  
6                    \$1,000.

7                    0148120482