

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 737

6
7 H.P. 593

House of Representatives, February 14, 1983

8 Referred to the Committee on Taxation, sent up for concurrence and
9 ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Soule of Westport.

Cosponsors: Representative Holloway of Edgecomb and Representative
11 Manning of Portland.

12 STATE OF MAINE
13

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

17 AN ACT to Allow a Refund of Sales Tax
18 on Depreciable Machinery and Equipment used
19 in Aquaculture.
20

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

23 Sec. 1. 36 MRSA §2013, sub-§1, ¶A-1 is enacted
24 to read:

25 A-1. "Commercial aquaculture" means the culture
26 or husbandry of marine organisms by any person
27 who is also licensed for wholesale or retail
28 trade under Title 12, section 6851 or 6852.

29 Sec. 2. 36 MRSA §2013, sub-§1, ¶C, as amended by
30 PL 1981, c. 680, is further amended to read:

31 C. "Depreciable machinery and equipment" means
32 that part of the following machinery and equip-

1 ment for which depreciation is allowable under
2 the Internal Revenue Code:

3 (1) New or used machinery and equipment for
4 use by the purchaser directly and primarily
5 in commercial agricultural production,
6 including self-propelled vehicles, attach-
7 ments and equipment for the production of
8 field and orchard crops; new or used machin-
9 ery and equipment used in production of milk
10 and in animal husbandry and production of
11 livestock, including poultry; ~~or~~

12 (2) New or used watercraft used primarily
13 for commercial fishing; and nets, traps,
14 cables, tackle and related equipment neces-
15 sary to the operation of a commercial fish-
16 ing venture; or

17 (3) New or used watercraft used primarily
18 for commercial aquaculture and other machin-
19 ery and equipment necessary to the operation
20 of a commercial aquaculture venture.

21 Sec. 3. 36 MRSA §2013, sub-§2, as amended by PL
22 1981, c. 680, is further amended to read:

23 2. Credit authorized. Any person, association of
24 persons, firm or corporation who purchases deprecia-
25 ble machinery or equipment for use in commercial
26 agricultural production, commercial aquaculture or
27 commercial fishing shall be refunded the amount of
28 sales tax paid by him by presenting to the State Tax
29 Assessor evidence that the machinery or equipment
30 complies with the definitions of subsection 1.

31 Evidence required by the State Tax Assessor shall
32 include, but not be limited to, a copy or copies of
33 that portion of the purchaser's most recent filing
34 under the Internal Revenue Code which indicates that
35 the purchaser is in fact engaged in commercial agri-
36 cultural production, commercial aquaculture or com-
37 mercial fishing and that the purchased machinery or
38 equipment is depreciable for those purposes.

39 In the event that any piece of machinery or equipment
40 shall be only partially depreciable under the

1 Internal Revenue Code, any reimbursement of the sales
2 tax shall be prorated accordingly.

3 Application for refunds shall be filed with the State
4 Tax Assessor within 36 months of the date of purchase
5 and shall be limited to purchases made subsequent to
6 July 1, 1978.

7 STATEMENT OF FACT

8 This bill provides a refund of sales tax paid on
9 depreciable machinery and equipment used in commer-
10 cial aquaculture and watercraft, if used primarily
11 for commercial aquaculture.

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