

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 814

H.P. 604

House of Representatives, March 14, 1995

An Act to Clarify the Registration of Snowmobiles by Nonresidents.

Reference to the Committee on Inland Fisheries and Wildlife suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative DONNELLY of Presque Isle.

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

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Sec. 1. 12 MRSA §7824-C, sub-§3, as enacted by PL 1991, c. 586, §4, is amended to read:

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3. Exemption. The applicant has properly executed and signed a use tax certificate in such form and manner as may be prescribed by the State Tax Assessor showing that the sale or use of the snowmobile in question is exempt from or otherwise not subject to tax under Title 36, chapters 211 to 225. The applicant is exempt from tax under Title 36, chapters 211 to 225 if the snowmobile is purchased and registered in another state that does not have a reciprocity agreement with this State under the terms of this subchapter.

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STATEMENT OF FACT

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Current law requires that a nonresident owner of a snowmobile from a state or country that does not have a reciprocity agreement with the State register that snowmobile in this State. When the nonresident owner reregisters the snowmobile in this State and lacks documentation of paying an initial sales or use tax, this State requires the owner to pay a tax. This bill exempts the nonresident owner from this tax and prevents double taxation.