

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

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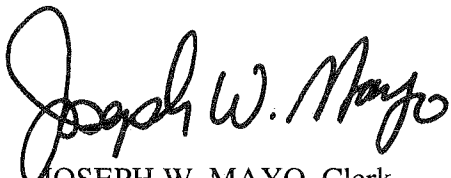
H.P. 671

House of Representatives, February 11, 1997

**An Act to Amend the Tax against Certain Casual Sales.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative LEMONT of Kittery.  
Cosponsored by Representatives: CIANCHETTE of South Portland, GAGNON of Waterville,  
SPEAR of Nobleboro, TUTTLE of Sanford.

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

4 Sec. 1. 36 MRSA §1764, as amended by PL 1995, c. 281, §17, is  
repealed and the following enacted in its place:

6 **§1764. Tax against certain casual sales**

8 1. Generally. Except as provided in subsection 2, the tax  
10 imposed by chapters 211 to 225 must be levied upon all casual  
12 sales involving the sale of camper trailers, motor vehicles,  
special mobile equipment, livestock trailers, watercraft or  
aircraft.

14 2. Exceptions. The following casual sales are exempt from  
the tax imposed by chapters 211 to 225:

16 A. Sales for resale at retail;

18 B. Sales to a corporation, partnership, limited  
20 liability company or limited liability partnership when  
22 the seller is the owner of a majority of the common  
24 stock of the corporation or of the ownership interests  
in the partnership, limited liability company or  
limited liability partnership; and

26 C. Sales to an immediate family member of the seller.  
28 For purposes of this paragraph, "immediate family  
member" means father, mother, son, daughter or sibling.

30  
32 **SUMMARY**

34 This bill exempts from the tax on casual sales those sales  
36 that are to immediate family members, as defined, of the seller.