

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 192

H.P. 125

House of Representatives, January 14, 2025

**An Act to Exempt from State Sales Tax Utility Vehicles Purchased
for Use in Commercial Fishing, Agricultural Production,
Aquacultural Production and Wood Harvesting**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative FAULKINGHAM of Winter Harbor.
Cosponsored by Representatives: COOPER of Windham, CRAY of Palmyra, GUERRETTE of
Caribou, HALL of Wilton, JACKSON of Oxford.

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

2 **Sec. 1. 36 MRSA §2013, sub-§1, ¶C**, as amended by PL 2019, c. 7, §2, is further
3 amended by amending the first blocked paragraph to read:

4 "Depreciable machinery and equipment" does not include a motor vehicle as defined
5 in section 1752, subsection 7 or a trailer as defined in section 1752, subsection 19-A,
6 except that, beginning January 1, 2026, "depreciable machinery and equipment"
7 includes a utility vehicle.

8 **Sec. 2. 36 MRSA §2013, sub-§1, ¶D** is enacted to read:

9 D. "Utility vehicle" means a self-propelled vehicle that is designed with a bed,
10 principally for the purpose of transporting material or cargo in connection with
11 construction, agriculture, forestry, grounds maintenance, lawn and garden
12 maintenance, materials handling or similar activities, and that has an attainable speed
13 in one mile on a paved, level surface of 20 to 50 miles per hour.

14 **Sec. 3. Effective date.** This Act takes effect January 1, 2026.

15 **SUMMARY**

16 This bill provides that utility vehicles, as defined in the bill, are eligible for the refund
17 of sales tax on depreciable machinery and equipment used in commercial agricultural
18 production, commercial fishing, commercial aquacultural production and commercial
19 wood harvesting.