

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 1211

S.P. 500

In Senate, March 20, 2025

**An Act Regarding Certain Definitions in the Sales and Use Tax
Laws Affecting Rental Equipment and Automobiles Used in
Transporting Goods**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator FARRIN of Somerset.

Cosponsored by Senator: BICKFORD of Androscoggin, Representatives: PERKINS of Dover-Foxcroft, RUDNICKI of Fairfield.

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

2 **Sec. 1. 36 MRSA §1752, sub-§1-B**, as amended by PL 2011, c. 644, §9 and
3 affected by §33, is further amended to read:

4 **1-B. Automobile.** "Automobile" means a self-propelled 4-wheel motor vehicle
5 designed primarily to carry passengers and not designed to run on tracks. "Automobile"
6 includes a pickup truck or van with a gross vehicle weight rating of 10,000 pounds or less
7 that is not used primarily to transport goods or freight.

8 **Sec. 2. 36 MRSA §1752, sub-§5-D, ¶C**, as enacted by PL 2023, c. 643, Pt. H, §2
9 and affected by §29 and enacted by c. 673, §2 and affected by §28, is amended to read:

10 C. Providing tangible personal property along with a person to operate that property,
11 for a fixed or indeterminate period of time, when that person is necessary for the
12 tangible personal property to perform as designed and the person does more than
13 maintain, inspect or set up the tangible personal property; or

14 **Sec. 3. 36 MRSA §1752, sub-§5-D, ¶D**, as enacted by PL 2023, c. 643, Pt. H, §2
15 and affected by §29 and enacted by c. 673, §2 and affected by §28, is amended to read:

16 D. The lease or rental of property that is subject to the provisions of the service
17 provider tax imposed pursuant to chapter 358-; or

18 **Sec. 4. 36 MRSA §1752, sub-§5-D, ¶E** is enacted to read:

19 E. The lease or rental of tangible personal property that is used only at the primary
20 business location of the lessor.

21 **SUMMARY**

22 This bill changes the definition of "automobile" in the sales and use tax laws to provide
23 that a pickup truck or van with a gross vehicle weight rating of 10,000 pounds or less is
24 included only if it is not used primarily to transport goods or freight.

25 The bill also changes the definition of "lease or rental" to provide that it does not
26 include a lease or rental of tangible personal property that is used only at the primary
27 business location of the lessor.