

MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 1164

H. P. 850

House of Representatives, February 1, 1961

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Danes of South Portland, by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Exempting Certain Aircraft from Sales Tax.

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

R. S., c. 17, § 10, sub-§§ XXIII-XXIV, additional. Section 10 of chapter 17 of the Revised Statutes, as amended, is further amended by adding 2 new subsections to be numbered XXIII and XXIV, to read as follows:

‘XXIII. Aircraft purchased by a nonresident. Aircraft purchased by a nonresident and intended to be driven or transported outside the State immediately upon delivery by the seller.

XXIV. Aircraft purchased for resale. Aircraft purchased for resale by an aircraft dealer holding a current and valid aircraft dealer’s certificate of registration issued by the Maine Aeronautics Commission, even though such dealer shall use such aircraft for revenue producing purposes between the time of acquisition and the time of sale at retail. The use tax described and set forth in section 4 shall be imposed upon and collected from such dealer at the rate of 3% of the total gross revenue resulting from such revenue producing use of each such aircraft and the same shall be due and payable to and recoverable by the Tax Assessor either on the date of sale of each such aircraft or on the 31st day of December of the year of acquisition of each of such aircraft not so sold, whichever shall be earlier in point of time.’