

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1470

S. P. 504

In Senate, April 14, 1965

Received by unanimous consent. Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

EDWIN H. PERT, Secretary

Presented by Senator Maxwell of Franklin.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Exemption from Sales Tax of Boats Sold to Nonresidents.

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

R. S., T. 36, § 1760, sub-§ 25, amended. Subsection 25 of section 1760 of Title 36 of the Revised Statutes is amended to read as follows:

'25. Boats sold to nonresidents. Sales to nonresidents of yachts and other pleasure boats and commercial vessels and boats either delivered outside the State or actually registered for numbering, enrolled or documented under federal or foreign law in the appropriate customhouses or registry offices for location thereof or home ports therefor outside the State and delivered in the State to be sailed or transported outside the State immediately upon delivery by the seller; **and sales to nonresidents, under contracts for the construction of any such craft to be so delivered, of materials to be incorporated therein.'**

STATEMENT OF FACTS

It is estimated that the loss of sales tax revenue resulting from passage of this bill will not exceed \$10,000 per annum.