

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1117

H. P. 770

House of Representatives, February 23, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Ross of Bath.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

**AN ACT Relating to Exemption from Sales Tax on Materials Used in Repairs of
Transient Boats Owned by 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, as amended by chapter 257 of the public laws of 1965, is further 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; and sales to nonresidents for the repair, alteration, refitting, reconstruction, overhaul or restoration of any such craft to be so delivered, of materials to be incorporated therein.

STATEMENT OF FACTS

It is estimated that this Act will result in a General Fund loss of revenue of not in excess of \$25,000 per year.