

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND FOURTH LEGISLATURE

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**Legislative Document**

**No. 142**

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H. P. 126

House of Representatives, January 14, 1969

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Ross of Bath.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-NINE

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### **AN ACT** Relating to Sales Tax on Sales of Boats to Nonresidents.

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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 last amended by chapter 211 of the public laws of 1967, is further amended to read as follows :

**25. Boats sold to nonresidents.** Sales in this State 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, when such craft are either delivered outside the State or~~ 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.