

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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**Legislative Document**

**No. 276**

H. P. 210

House of Representatives, January 20, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Bither of Houlton.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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**AN ACT** Relating to Trade-in Credit for Woods Tractors and Skidders  
under Sales Tax Law.

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

R. S., T. 36, § 1765, amended. Section 1765 of Title 36 of the Revised Statutes, as enacted by section 1 of Section G of chapter 154 of the private and special laws of 1969, is amended to read as follows:

**§ 1765. Trade-in credit for vehicles**

When one or more motor vehicles or farm tractors or woods tractors or skidders are traded in toward the sale price of another motor vehicle or farm tractor or woods tractor or skidder, the tax imposed by chapters 211 to 225 shall be levied only upon the difference between the sale price of the purchased motor vehicle or farm tractor or woods tractor or skidder and the sale price of the motor vehicle or vehicles or farm tractor or tractors or woods tractor or tractors or skidder or skidders taken in trade, except for transactions between dealers involving exchange of farm tractors or motor vehicles or woods tractors or skidders from inventory.

FISCAL NOTE

It is estimated that this bill will mean a loss of revenue of no more than \$20,000 per year.

STATEMENT OF FACT

The purpose of this bill is to give credit for trade-in for woods tractors and skidders under sales tax law.