

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 250

H. P. 205

House of Representatives, January 21, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Finemore of Bridgewater.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Exempting Trucks Purchased by Nonresidents from Sales Tax.

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

36 MRSA, § 1760, sub-§ 23, is amended to read:

23. **Motor vehicles.** ~~Passenger automobiles~~ **Motor vehicles** purchased by a nonresident and intended to be driven or transported outside the State immediately upon delivery by the seller. **If such motor vehicle is registered for use in Maine within 6 months of the date of purchase, the person seeking registration shall be liable for use tax on the basis of the original purchase price.**

FISCAL NOTE

The loss of revenue is minimal.

STATEMENT OF FACT

The purpose of this bill is reflected in the title and will place trucks purchased by nonresidents in the same category as passenger automobiles purchased by nonresidents from the sales tax. The bill will mean additional business for Maine truck dealers.