

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

ONE HUNDRED AND SEVENTH LEGISLATURE

---

---

Legislative Document

No. 1587

---

---

H. P. 1305

House of Representatives, April 2, 1975

On motion of Mr. Drigotas of Auburn, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Post of Ow's Head.

---

---

STATE OF MAINE

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

---

AN ACT Exempting Sales of Commercial Fishing Vessels, Machinery and  
Equipment Thereupon from the Sales Tax.

---

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

Sec. 1. 36 MRSA § 1752, sub-§ 3-A, is enacted to read:

3-A. Fishing. "Fishing" means the activity of taking or attempting to take fish or other marine species by any method or means, whether or not the method or means results in their capture.

Sec. 2. 36 MRSA § 1760, sub-§ 35, is enacted to read:

35. Fishing vessels, machinery and equipment. Sales to persons, partnership, corporations or other legal entities engaged in the fishing business of new and used vessels, machinery and equipment suitable for use in the fishing business.

FISCAL NOTE

It is estimated that passage of this bill would result in a loss of revenue of \$250,000 annually.

STATEMENT OF FACT

This bill exempts from the sales tax sales of vessels, machinery and equipment used in the fishing industry. This exemption will thus provide to Maine's fishing industry one of the incentives which is provided to Maine manufacturing industry.