

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1657

H. P. 1355

House of Representatives, April 3, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Hennessey of West Bath.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Exempt from the Sales Tax Sales to Private Transportation Companies of Buses used Primarily to Transport Pupils and of Parts for those Buses.

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

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

35. Buses used for transporting school children. Sales to private transportation companies of buses to be used primarily for transporting pupils to and from schools in this State and sales of repair parts to those companies for those buses.

FISCAL NOTE

It is estimated that passage of this Act will cause a loss of revenue to the State of \$45,500 for the first year of the biennium and \$60,000 for the 2nd year of the biennium.

STATEMENT OF FACT

This Act exempts from the sales tax sales to private transportation companies of buses used primarily for transporting pupils to and from schools in this State and sales of repair parts to those companies for those buses.