

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 315

H. P. 242

House of Representatives, February 9, 1977

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

EDWIN H. PERT, Clerk

Presented by Mr. Churchill of Orland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

**AN ACT to Include Farm Trailers, Horse Trailers and Boat Trailers
in the Trade-in Law.**

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

Sec. 1. 36 MRSA § 1752, sub-§ 19-A is enacted to read:

19-A. Trailer. "Trailer" shall have the same meaning as that set out in Title 29, section 1, subsection 18 except that, for the purposes of chapters 211 to 225, a trailer may be so constructed that part of its weight rests upon the towing vehicle.

A. Boat trailer. "Boat trailer" means a trailer designed for carrying or transporting boats or other watercraft.

B. Farm trailer. "Farm trailer" means a trailer designed as a farm implement or implement of husbandry.

C. Horse trailer. "Horse trailer" means a trailer designed for carrying or transporting horses, cattle or other livestock.

Sec. 2. 36 MRSA § 1765, as last repealed and replaced by PL 1975, c. 765, § 20, is amended to read:

§ 1765. Trade-in credit for vehicles, boats, aircraft or trailers

When one or more motor vehicles, boats, aircraft ~~or~~, farm tractors, farm trailers, horse trailers or boat trailers are traded in toward the sale price of another motor vehicle, boat, aircraft ~~or~~, farm tractor, farm trailer, horse trailer or boat trailer, the tax imposed by chapters 211 to 225 shall be levied only upon the difference between the sale price of the purchased motor ve-

hicle, boat, aircraft ~~or~~, farm tractor, **farm trailer, horse trailer or boat trailer** and the sale price of the **one or more** motor ~~vehicle or~~ vehicles, ~~boat or~~ boats, aircraft ~~or~~, ~~farm tractor or~~ tractors, **farm trailers, horse trailers or boat trailers** taken in trade, except for transactions between dealers involving exchange of farm tractors, **farm trailers, horse trailers, boat trailers**, boats, aircraft or motor vehicles from inventory.

STATEMENT OF FACT

The purpose of this bill is to authorize a trade-in credit on the sales tax levied on the purchase of farm trailers, horse trailers and boat trailers.