

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 730

S. P. 233

In Senate, March 8, 1977

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

MAY M. ROSS, Secretary

Presented by Senator Conley of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

**AN ACT to Repeal the Personal Property Tax on Commercial Fishing
Vessels and Equipment.**

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

Sec. 1. 36 MRSA § 501, sub-§ 1-A is enacted to read:

1-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 result in their capture.

Sec. 2. 36 MRSA § 655, sub-§ 1, ¶ P is enacted to read:

P. New and used vessels, machinery and equipment suitable for use in the fishing business.

STATEMENT OF FACT

The purpose of this bill is to repeal the personal property tax on commercial fishing vessels and equipment.