

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
109TH LEGISLATURE  
FIRST REGULAR SESSION

(Filing No. H-600)

COMMITTEE AMENDMENT "A" to H.P. 573, L.D. 721, Bill, "AN ACT to Exempt Certain Bulk Feed Bodies from the Sales Tax."

Amend the bill by striking out everything after the enacting clause and inserting in its place the following:

'36 MRSA §1760, sub-§23-A is enacted to read:

23-A. Truck bodies and Trailers. Truck bodies, semi-manufactured in Maine, trailers and trailers, except camper bodies and trailers, purchased by a nonresident who intends to remove them immediately from the State upon delivery by the seller. If the truck body, semi-trailer or trailer is returned to Maine for an otherwise taxable use in Maine within 6 months of the date of purchase, the purchaser shall be liable for use tax, based on the original purchase price.

Fiscal Note

This legislation, if enacted in its present form, would not become effective until approximately October 1st and, consequently, the loss of revenue for the first year would be reduced.

Enactment of the bill would result in an estimated loss of General Fund Revenue as follows:

Fiscal Year 1979-1980

\$23,700

Fiscal Year 1980-1981

\$35,500

There would be no additional cost of administration.

Statement of Fact

This amendment clarifies the language of the bill and restricts the exemption to trailers manufactured in Maine.

Reported by the Committee on Taxation  
Reproduced and distributed under the direction of the  
Clerk of the House.  
6/1/79 (Filing No. H-600)