

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 721

H. P. 573

House of Representatives, February 22, 1979

On Motion of Mr. Carroll of Limerick, referred to the Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Hutchings of Lincolnville.

Cosponsor: Mrs. Sewall of Newcastle.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Exempt Certain Bulk Feed Bodies from the Sales Tax.

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

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

23-A. Bulk feed Bodies and Trailers. Bulk feed bodies, semitrailers and trailers purchased by a nonresident and intended to be driven or transported outside the State immediately upon delivery by the seller.

STATEMENT OF FACT

This bill would exempt bulk feed bodies, semitrailers and trailers manufactured in Maine but delivered or transported out-of-state immediately after delivery. Presently, Maine now exempts air craft sales, automobile sales, boat sales, the same sales tax exemption for use out-of-state. This would allow a Maine business the same competitive advantage that is enjoyed by our neighboring state.