

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES (Filing No. H-213)
109TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 762, L.D. 942, Bill, "AN ACT to Exempt from Sales Taxes Depreciable Machinery Used in Commercial Farming and Fishing."

Amend the Bill by striking out everything after the enacting clause and inserting in its place the following"

'36 MRSA §2013, sub-§3 is enacted to read:

3. Exemption for large purchase after certification. No sales tax shall be paid on the purchase of^a single item of machinery or equipment with a sales price in excess of \$5,000, if the purchaser has the certification of the State Tax Assessor that the sales tax if paid by the purchaser would have been refundable under the provision of this section.'

Statement of Fact

This amendment limits the circumstances under which farmers and fishermen need not pay the sales tax on purchases of single pieces of machinery or equipment with a value in excess of \$5,000, certified as eligible for a tax refund under the law.