

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1462

H. P. 1196

House of Representatives, March 26, 1979

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

EDWIN H. PERT, Clerk

Presented by Mr. Rolde of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Exempt the Sale of Certain School Buses from the Sales Tax.

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

36 MRSA § 41 is enacted to read:

41. School buses. Sales of buses to any person, organization or company purchasing and operating buses for use exclusively in transporting students and employees of schools operated by the State or any local governmental unit.

STATEMENT OF FACT

The purpose of this bill is to indirectly provide the same sales tax exemption to those schools using private bus contractors as present law allows those school units owning their own buses. This is consistent with present federal excise tax exemption procedures.