

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 76

H. P. 79

House of Representatives, January 6, 1981

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

EDWIN H. PERT, Clerk

Presented by Mr. Dexter of Kingfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

**AN ACT to Provide a Sales Tax, Trade-in Credit for Loaders and Chainsaws Used to Harvest Lumber.**

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

**36 MRSA § 1765**, as amended by PL 1979, c. 541, Pt. A, § 222, is further amended to read:

**§ 1765. Trade-in credit for vehicles, boats, aircraft, loaders or chainsaws**

When one or more motor vehicles, farm tractors, boats or, self-propelled vehicles, **loaders or chainsaws** used to harvest lumber are traded in toward the sale price of another motor vehicle, farm tractor, boat, aircraft or, self-propelled vehicle, **loader or chainsaw** used to harvest lumber, the tax imposed by chapters 211 to 225 shall be levied only upon the difference between the sale price of the purchased vehicle, **loader or chainsaw** and the sale price of the vehicle or vehicles, **loader or loaders or chainsaw or chainsaws** taken in trade, except for transactions between dealers involving exchange of the vehicles, **loaders or chainsaws** from inventory.

STATEMENT OF FACT

The purpose of this bill is to extend the sales tax trade-in credit now available to motor vehicles used to harvest lumber to loaders and chainsaws.