

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

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ONE HUNDRED AND TENTH LEGISLATURE

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**Legislative Document**

**No. 102**

H. P. 84

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. McPherson of Eliot.

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STATE OF MAINE

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

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**AN ACT to Permit a Trade-in Credit Under the Sales Tax Statutes for Utility Tractors.**

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

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

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

When one or more motor vehicles, farm tractors, **utility tractors**, boats, aircraft or self-propelled vehicles used to harvest lumber are traded in toward the sale price of another motor vehicle, farm tractor, **utility tractor**, boat, aircraft or self-propelled vehicle 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 and the sale price of the vehicle or vehicles taken in trade, except for transactions between dealers involving exchange of the vehicles from inventory. **A utility tractor is a tractor, other than a farm tractor, which has a horsepower rating of no more than 80 horsepower.**

STATEMENT OF FACT

This bill provides for a trade-in credit towards the sales tax paid on the purchase of any utility tractor. A utility tractor is a tractor, other than a farm tractor, which has a horsepower rating of no more than 80 horsepower.