

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 150

H. P. 119

House of Representatives, January 7, 1981

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

EDWIN H. PERT, Clerk

Presented by Mrs. Holloway of Edgecomb.

STATE OF MAINE

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

AN ACT to Provide Reimbursement of Sales Tax on Depreciable Machinery and Equipment Used in Aquaculture.

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

Sec. 1. 36 MRSA § 2013, sub-§ 1, ¶ A-1 is enacted to read:

A-1. "Commercial aquaculture" means the culture or husbandry of marine organisms by any person who is also licensed for wholesale or retail trade under Title 12, sections 6851 or 6852.

Sec. 2. 36 MRSA § 2013, sub-§ 1, ¶ C, sub-¶ (3) is enacted to read:

(3) New or used watercraft used primarily for commercial aquaculture and other machinery and equipment necessary to the operation of a commercial aquaculture venture.

Sec. 3. 36 MRSA § 2013, sub-§ 2, first and 2nd ¶¶, as enacted by PL 1977, c. 686, § 5, are amended to read:

Any person, association of persons, firm or corporation who purchases depreciable machinery or equipment for use in commercial agricultural production, **commercial aquaculture** or commercial fishing shall be refunded the amount of sales tax paid by him by presenting to the State Tax Assessor evidence that the machinery or equipment complies with the definitions of subsection 1.

Evidence required by the State Tax Assessor shall include, but not be limited to, a copy or copies of that portion of the purchaser's most recent filing under the Internal Revenue Code which indicates that the purchaser is in fact engaged in commercial agricultural production, **commercial aquaculture** or commercial fishing and that the purchased machinery or equipment is depreciable for those purposes.

STATEMENT OF FACT

This bill provides reimbursement of sales tax on depreciable machinery and equipment used in aquaculture and watercraft, if used primarily for aquaculture.