

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 326

H. P. 296

House of Representatives, January 20, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Leighton of Harrison.

STATE OF MAINE

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

AN ACT to Eliminate the Length Restriction in the Definition of Camper Trailer under the Tax Laws.

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

36 MRSA § 1481, sub-§ 1-A, ¶ A, as repealed and replaced by PL 1975, c. 252, § 16, is amended to read:

A. A trailer or semitrailer ~~of less than 32 feet in length~~ primarily designed and constructed to provide temporary living quarters for recreational, camping, travel or other use; or

STATEMENT OF FACT

This bill removes the 32-foot length restriction on camper trailers for tax purposes. The present law works to make unavailable certain tax provisions if the camper trailer is over 32 feet long. Many trailers of current design exceed that length.