

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 432

H. P. 389

House of Representatives, January 26, 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 Provide a Trade-in Credit for the Sales Tax on Camper Trailers and Camper Bodies.

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 or aircraft

When one or more motor vehicles, **camper trailers, camper bodies**, farm tractors, boats, aircraft or self-propelled vehicles used to harvest lumber are traded in toward the sale price of another motor vehicle, **camper trailer, camper body**, farm 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.

STATEMENT OF FACT

This bill provides for a trade-in credit toward the sales tax paid on the purchase of any camper trailer or camper body.