

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 452

H. P. 413

House of Representatives, January 27, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Soulas of Bangor.

STATE OF MAINE

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

AN ACT to Change the Sales and Use Tax Law to Exempt Purchased and Leased Equipment from Sales Tax when the Equipment is Engaged in Interstate Commerce.

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

36 MRSA § 1760, sub-§ 41, first sentence, as enacted by PL 1979, c. 686, § 2, is amended to read:

The sale of a vehicle, railroad rolling stock, aircraft or watercraft which is placed in use by the purchaser or lessor, or both, when used in dedicated services as an instrumentality of interstate or foreign commerce within 10 days after that sale or vehicle certification and which is used by the purchaser, lessor or his lessee not less than 80% of the time for the next 2 years as an instrumentality of interstate or foreign commerce.

STATEMENT OF FACT

The purpose of this bill, to the basic existing section, is to include the use of leased equipment when used in dedicated services in interstate or foreign commerce and provide leased equipment operators the same rights and privileges that are now extended to owners of equipment engaged in this type of commerce.