

# 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. 484**

H. P. 437

House of Representatives, January 28, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Post of Owls Head.

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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 Amend the Sales Tax Refund Law on Depreciable Machinery and Equipment used in Farming and Fishing.**

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

**36 MRSA § 2013, sub-§ 2, last paragraph**, as enacted by PL 1977, c. 686, § 5, is amended to read:

Application for refunds shall be filed with the State Tax Assessor within ~~15~~ 24 months of the date of purchase and shall be limited to purchases made subsequent to July 1, 1978.

STATEMENT OF FACT

This bill changes the time period for an application for refund for a sales tax paid on depreciable machinery and equipment used in farming and fishing from 15 months to 24 months. Twenty-four months is currently the standard time allowed by the State Tax Assessor for a refund on overpayment of sales tax.