

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1176

H. P. 988

House of Representatives, March 9, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Peterson of Caribou.

Cosponsor: Representative Sherburne of Dexter.

STATE OF MAINE

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

AN ACT to Exempt Farm Machinery except Tractors from the Personal Property Tax.

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

36 MRSA § 655, sub-§ 1, ¶ M, as amended by PL 1977, c. 263, is further amended to read:

M. All farm machinery, **excluding farm tractors** used exclusively in production of hay and field crops to the aggregate actual market value not exceeding \$10,000, excluding motor vehicles. Motor vehicle shall mean any self-propelled vehicle;

STATEMENT OF FACT

This bill exempts all farm machinery except tractors from personal property tax assessment.