

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1354

H. P. 1137

House of Representatives, March 17, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative McCollister of Canton.

STATE OF MAINE

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

AN ACT to Provide a Tax Credit for the Purchase and Use of Studded Snow Tires.

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

36 MRSA § 5127, sub-§ 4 is enacted to read:

4. **Studded snow tires.** A resident individual who purchases and installs studded snow tires purchased in this State on a motor vehicle registered in his name under Title 29, section 242, subsection 1, paragraph A, shall be allowed an income tax credit for the year in which the tires are purchased.

A. The credit allowed under this subsection shall be in the amount of \$20 per motor vehicle.

B. No credit shall be allowed if a credit was allowed under this subsection in the previous year. This credit shall be available only to those taxpayers whose total tax liability under this Part does not exceed \$100.

STATEMENT OF FACT

The purpose of this bill is to encourage greater use of studded snow tires, thereby reducing winter road maintenance and increasing public safety.