

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 110

7 H.P. 103

House of Representatives, January 6, 1983

8 On Motion of Representative Higgins of Portland referred to the
9 Committee on Taxation. Sent up for concurrence and ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Dexter of Kingfield.
Cosponsor: Senator Teague of Somerset.

11
12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT To Provide a Sales Tax,
18 Trade-in Credit for Loaders and Chain Saws
19 Used to Harvest Lumber.
20

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

23 36 MRS A §1765, as amended by PL 1979, c. 541, Pt.
24 A, §222, is repealed and the following enacted in its
25 place:

26 §1765. Trade-in credit for vehicles, boats, air-
27 craft, loaders or chain saws

28 When one or more motor vehicles, farm tractors,
29 boats, aircraft, self-propelled vehicles, loaders or
30 chain saws used to harvest lumber are traded in
31 toward the sale price of another motor vehicle, farm
32 tractor, boat, aircraft, self-propelled vehicle,
33 loader or chain saw used to harvest lumber, the tax

1 imposed by chapters 211 to 225 shall be levied only
2 upon the difference between the sale price of the
3 purchased vehicle, loader or chain saw and the sale
4 price of the vehicle or vehicles, loader or loaders,
5 chain saw or chain saws taken in trade, except for
6 transactions between dealers involving exchange of
7 the vehicles, loaders or chain saws from inventory.

8 STATEMENT OF FACT

9 The purpose of this bill is to extend the sales
10 tax trade-in credit now available to motor vehicles
11 used to harvest lumber to loaders and chain saws.

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