

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 508

6
7 H.P. 426

House of Representatives, February 1, 1983

8 Received by the Clerk of the House on February 1, 1983. Referred to the
9 Committee on Taxation, and ordered printed pursuant to Joint Rule 14.

10 EDWIN H. PERT, Clerk

Presented by Representative Callahan of Mechanic Falls.

Cosponsors: Representative Moholland of Princeton, Representative Vose
of Eastport and Senator Twitchell of Oxford.

11
12 STATE OF MAINE
13

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

17 AN ACT Relating to Trade-in Credit for
18 Special Mobile Equipment under the Sales
19 and Use Tax Law.
20

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

23 Sec. 1. 36 MRSa §1752, sub-§7-C is enacted to
24 read:

25 7-C. Special mobile equipment. "Special mobile
26 equipment" means every self-propelled vehicle not
27 designed or used primarily for the transportation of
28 persons or property and incidentally operated or
29 moved over the highways, including road construction
30 or maintenance machinery, ditch-digging apparatus,
31 stone crushers, air compressors, power shovels,
32 cranes, graders, rollers, well-drillers and
33 wood-sawing equipment used for hire. This enumer-
34 ation shall be deemed partial and shall not operate

