

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 565

6
7 H.P. 463

House of Representatives, February 7, 1983

8 Referred to the Committee on Taxation, sent up for concurrence and
9 ordered printed.

10 EDWIN H. PERT, Clerk

11 Presented by Representative Soule of Westport.

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 Trade-in Credit for
18 the Sales Tax on Campers.
19

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

22 36 MRSA §1765, as amended by PL 1979, c. 541, Pt.
23 A, §222, is further amended to read:

24 §1765. Trade-in credit for vehicles, boats or air-
25 craft

26 When one or more motor vehicles, camper trailers,
27 camper bodies, farm tractors, boats, aircraft or
28 self-propelled vehicles used to harvest lumber are
29 traded in toward the sale price of another motor
30 vehicle, camper trailer, camper body, farm tractor,
31 boat, aircraft or self-propelled vehicle used to har-
32 vest lumber, the tax imposed by chapters 211 to 225
33 shall be levied only upon the difference between the

1 sale price of the purchased vehicle and the sale
2 price of the vehicle or vehicles taken in trade,
3 except for transactions between dealers involving
4 exchange of the vehicles from inventory.

5 STATEMENT OF FACT

6 This bill provides for a trade-in credit towards
7 the sales tax paid on the purchase of any camper
8 trailer or camper body.

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