

MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 1886

7 H.P. 1441

House of Representatives, January 10, 1984

8 Approved for introduction by the Legislative Council pursuant to Joint
9 Rule 26.

10 Reference to the Committee on Taxation is suggested and ordered
printed.

EDWIN H. PERT, Clerk

Presented by Representative Paradis of Augusta.

11 Cosponsor: Representative Smith of Island Falls.

12 STATE OF MAINE
13

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

17 AN ACT to Provide a Sales Tax Exemption
18 for Certain Residential Facilities.
19

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

22 Sec. 1. 36 MRSA §1760, sub-§45, as reallocated
23 by PL 1983, c. 583, §24, is amended to read:

24 45. Certain property purchased outside the
25 State. Sales of property purchased and used by the
26 present owner outside the State more than 6 months
27 before being brought into the State. For the pur-
28 poses of this subsection, "use" does not include
29 storage, but means actual utilization of the property
30 for a purpose consistent with its design. Property
31 which is required to be registered for use in this
32 State does not qualify for exemption unless it was
33 registered by its present owner outside this State
34 more than 6 months prior to its registration in this
35 State; and

