

MAINE STATE LEGISLATURE

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L.D. 22

(Filing No. H- 401)

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
112TH LEGISLATURE
FIRST REGULAR SESSION

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COMMITTEE AMENDMENT "A" to H.P. 24, L.D. 22,
Bill, "AN ACT to Change the Sales Tax Exemption for
Property Purchased Outside the State."

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Amend the bill by striking out everything after
the enacting clause and inserting in its place the
following:

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'36 MRSA §1760, sub-§45, as reallocated by PL
1983, c. 571, §2, is repealed and the following en-
acted in its place:

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45. Certain property purchased outside the
State. Sales of property purchased and used by the
present owner outside the State:

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A. If the property is an automobile, as defined
in Title 29, section 1, and if the owner was, at
the time of purchase, a resident of the other
state and either employed or registered to vote
there; or

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B. For more than 12 months in all other cases.

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For purposes of this subsection, "use" does not in-
clude storage, but means actual utilization of the
property for a purpose consistent with its design.
Property, other than automobiles, which is required
to be registered for use in this State does not qual-
ify for exemption unless it was registered by its
present owner outside this State more than 12 months
prior to its registration in this State.

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FISCAL NOTE

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It is estimated that enactment of this bill will
result in the following effect on revenues.

COMMITTEE AMENDMENT "A" to H.P. 24, L.D. 22

	<u>1985-86</u>	<u>1986-87</u>	
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2	General Fund	\$63,200	\$109,800
3	Local Government Fund	<u>3,400</u>	<u>5,600</u>
4	Total	\$69,600	\$115,400'

5 STATEMENT OF FACT

6 The original bill changed the holding period for
7 property purchased outside the State from 6 months to
8 12 months. This amendment removes the holding period
9 for automobiles if the owner was a resident of the
10 other state and either employed there or registered
11 to vote there throughout that period. The holding
12 period for all other property is extended to 12
13 months.

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Reported by the Committee on Taxation
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