

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
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3 ONE HUNDRED AND TWELFTH LEGISLATURE
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5 Legislative Document

No. 22

6
7 H.P. 24

House of Representatives, January 3, 1985

8 Reference to the Committee on Taxation suggested and ordered printed.

9 EDWIN H. PERT, Clerk

10 Presented by Representative McCollister of Canton.

11
12 STATE OF MAINE
13

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

17 AN ACT to Change the Sales Tax Exemption for
18 Property Purchased Outside the State.
19

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

22 36 MRSA §1760, sub-§45, as reallocated by PL
23 1983, c. 571, §2, 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 12 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.

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STATEMENT OF FACT

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Currently, purchasers of certain types of property are avoiding the payment of sales tax by taking delivery of the property in another state and keeping it there for 6 months before bringing it into this State. This bill changes the period of ownership outside the State to 12 months in order to reduce the opportunities for abuse of this exemption.

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