

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 93

7 H.P. 72

House of Representatives, January 16, 1985

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

9 EDWIN H. PERT, Clerk

10 Presented by Representative Dexter of Kingfield.

11  
12 STATE OF MAINE  
13

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

17 AN ACT to Provide a Sales Tax, Trade-in Credit  
18 for Loaders and Chain Saws used to  
19 Harvest Lumber.  
20

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

23 36 MRSA §1765, as amended by PL 1979, c. 541, Pt.  
24 A, §222, is repealed and the following enacted in its  
25 place:

26 §1765. Trade-in credit for vehicles, boats, air-  
27 craft, loaders or chain saws

28 When one or more motor vehicles, farm tractors,  
29 boats, aircraft, self-propelled vehicles, loaders or  
30 chain saws used to harvest lumber are traded in  
31 toward the sale price of another motor vehicle, farm  
32 tractor, boat, aircraft, self-propelled vehicle,  
33 loader or chain saw used to harvest lumber, the tax  
34 imposed by chapters 211 to 225 shall be levied only  
35 upon the difference between the sale price of the

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

6 STATEMENT OF FACT

7 The purpose of this bill is to extend the sales  
8 tax trade-in credit now available to motor vehicles  
9 used to harvest lumber to loaders and chain saws.

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