

L.D. 1643

(Filing No. H-445 )

3 STATE OF MAINE 4 HOUSE OF REPRESENTATIVES 5 112TH LEGISLATURE 6 FIRST REGULAR SESSION HOUSE AMENDMENT " ${\mathcal B}$ " to committee Amendment "A" 7 H.P. 1137, L.D. 1643, Bill, "AN ACT to Provide a 8 to 9 Sales Tax Exemption on Railroad Track Equipment and 10 to Include Long-term Freight Car Leases in the Defi-11 nition of Operating Investment for Railroad Excise 12 Tax Purposes." 13 Amend the amendment in section 1 by inserting at 14 the end the following: 15 'In order for a taxpayer to qualify for an exemption 16 under this subsection, the taxpayer may not require 17 any landowner to pay any fee or charge for mainte-18 nance or repair or to assume liability for crossings 19 or rights-of-way if the landowner was not required to 20 do so prior to July 1, 1981, and the taxpayer must 21 continue to maintain crossings and rights-of-way 22 which it was required to maintain on that date and 23 may not remove the crossings if there is any objec-24 tion to their being removed. 25 Further amend the amendment in section 2, subsection 2 by striking out all of the last paragraph 26 27 (page 2, lines 5 to 15 in the amendment) 28 STATEMENT OF FACT 29 This amendment provides that in order to gualify 30 for a sales exemption, the railroad may not require a

1 2 HOUSE AMENDMENT " " to COMMITTEE AMENDMENT "  ${\bf h}$  " to H.F. 1137 L.D. 1643

1 landowner to maintain or assume liability for a crossing if the landowner was not required to do so on July 1, 1981, nor may the railroad remove the crossing.

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Filed by Rep. Cashman of Old Town Reproduced and distributed under the direction of the Clerk of the House

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