

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

1 SECOND REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 1886

6  
7 H.P. 1350

House of Representatives, January 16, 1986

8 Approved for introduction by a majority of the Legislative Council  
pursuant to Joint Rule 26.

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

EDWIN H. PERT, Clerk

10 Presented by Representative Rydell of Brunswick.

Cosponsored by Representative Hogle of Portland, Representative  
Cashman of Old Town and Senator Gauvreau of Androscoggin.

11  
12 STATE OF MAINE  
13

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

17 AN ACT to Require the Payment of Sales and  
18 Use Tax on Isolated Transactions  
19 Involving the Sale of Pleasure Boats.  
20

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

23 36 MRSa §1764, as amended by PL 1975, c. 317, §2,  
24 is repealed and the following enacted in its place:

25 §1764. Isolated transactions

26 The tax imposed by chapters 211 to 225 shall be  
27 levied upon all isolated transactions involving the  
28 sale of motor vehicles, aircraft or noncommercial wa-  
29 tercraft, except those sold for resale, and not in-  
30 cluding a sale to a corporation when the seller owns  
31 a majority of the common stock of the purchasing cor-  
32 poration.

1

STATEMENT OF FACT

2           This bill extends the sales tax on isolated  
3 transactions involving automobiles and aircraft to  
4 include noncommercial watercraft. Sales tax on com-  
5 mercial watercraft does not need to be included be-  
6 cause if a tax was paid it would be refundable under  
7 the Maine Revised Statutes, Title 36, section 2013.

8

4992121785