MAINE STATE LEGISLATURE

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1   L.D. 114

2   (Filing No. H- 37)

3   STATE OF MAINE
4   HOUSE OF REPRESENTATIVES
5   113TH LEGISLATURE
6   FIRST REGULAR SESSION

7   COMMITTEE AMENDMENT "H" to H.P. 104, L.D. 114,
8   Bill, "AN ACT to Provide a Trade-in-credit for Camper
9   Trailers."

10   Amend the bill by inserting after the enacting
11   clause the following:

12   'Sec. 1.   36 MRSA   §1752, sub-§22 is enacted to
13   read:

14   22. Camper trailer. "Camper trailer" has the
15   same meaning as in section 1481, but without any re-
16   striction on length.

17   Sec. 2.   36 MRSA §1764, as amended by PL 1975, c.
18   317, §2, is further amended to read:

19   §1764. Tax against certain isolated transactions

20   The tax imposed by chapters 211 to 225 shall be
21   levied upon all isolated transactions involving the
22   sale of camper trailers, motor vehicles or aircraft
23   excepting those sold for resale, and excepting an
24   isolated transaction involving the sale of camper
25   trailers, motor vehicles or aircraft to a corporation
26   when the seller is the owner of a majority of the
27   common stock of such the corporation.'

28   Further amend the bill in section 2, subsection
29   7, in the first 2 lines (page 1, lines 29 and 30 in
30   L.D.) by striking out the underlined words "as de-
31   fined in section 1481"

32   Further amend the bill by renumbering the sec-
33   tions to read consecutively.

34   Further amend the bill by inserting before the

COMMITTEE AMENDMENT "*A*" to H.P. 104, L.D. 114

1   statement of fact the following:

2   'FISCAL NOTE

3   It is estimated that the cost of extending the
4   trade-in credit to camper trailers is balanced by the
5   extension of the sales and use tax to cover casual
6   transactions involving camper trailers.'

7   STATEMENT OF FACT

8   This amendment adds a provision extending the
9   sales and use tax to casual transactions involving
10   camper trailers and clarifies the definition of camp-
11   er trailer.

12   2158030387

Reported by the Committee on Taxation
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House
3/23/87   (Filing No. H-37)