

# MAINE STATE LEGISLATURE

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L.D. 234  
(Filing No. H-80 )

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
113TH LEGISLATURE  
FIRST REGULAR SESSION

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HOUSE AMENDMENT "H" to COMMITTEE AMENDMENT "A"  
to H.P. 190, L.D. 234, Bill, "AN ACT Relating to  
Taxation of Aircraft."

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Amend the amendment by inserting after the 2nd  
paragraph after the title the following:

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'Amend the Bill in subsection 48 in the last line  
(page 2, line 29 in L.D.) by inserting after the fol-  
lowing: "1989." the following:

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'In order to be eligible for the exemption authorized  
by this subsection, the applicant must demonstrate  
that the airline has made, during the year in which  
the request is made, a new investment in the State of  
at least \$250,000 in depreciable real and personal  
property other than aircraft and repair parts for  
aircraft. In additional, the taxpayer must also dem-  
onstrate that the airline has, during the calendar  
year in which the request is made, a new jobs credit  
base, as defined in section 5215, of at least  
\$100,000. Portions of qualified investment and new  
jobs credit base may be carried over for a period not  
to exceed 3 years.'

