

MAINE STATE LEGISLATURE

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1

L.D. 234

2

(Filing No. H-81)

3

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

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HOUSE AMENDMENT "^B" 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 striking out everything
after the title and inserting in its place the fol-
lowing:

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'Amend the Bill by striking out all of the title
and inserting in its place the following:

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16

'AN ACT Relating to Taxation of Certain Leased
Personal Property.'

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Further amend the Bill by inserting after the en-
acting clause the following:

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'Sec. 1. 36 MRSA §1760, sub-§41, amended by PL
1981, c. 705, Pt. K, is further amended to read:

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41. Certain instrumentalities of interstate or
foreign commerce. The lease or sale of a vehicle, re-
placement of repair parts of a vehicle or the sale of
railroad rolling stock, aircraft or watercraft which
is placed in use by the purchaser as an instrumentality
of interstate or foreign commerce within 30 days
after that sale or lease and which is used by the
purchaser not less than 80% of the time for the next
2 years as an instrumentality of interstate or for-
eign commerce. The State Tax Assessor may for good
cause extend for not more than 30 days the time for
placing the instrumentality in use in interstate or
foreign commerce. For purposes of this subsection,
property is "placed in use as an instrumentality of
interstate or foreign commerce" by its carrying of,
or providing the motive power for the carrying of, a
bona fide payload in interstate or foreign commerce,

HOUSE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to H.P. 190
L.D. 234

1 or by being dispatched to a specific location at
2 which it will be loaded upon arrival with, or will be
3 used as motive power for the carrying of, a payload
4 in interstate or foreign commerce. For purposes of
5 this subsection, "bona fide payload" means a cargo of
6 persons or property transported by a contract or com-
7 mon carrier for compensation which exceeds the direct
8 cost of carrying that cargo or pursuant to a legal
9 obligation to provide service as a public utility or
10 a cargo of property transported in the reasonable
11 conduct of the purchaser's own nontransportation
12 business in interstate commerce.'

13 Further amend the Bill by inserting at the begin-
14 ning of the first line after the enacting clause
15 (page 2, line 20 in L.D.) the following: 'Sec. 2.'

16 Further amend the Bill in subsection 48 in the
17 6th line (page 2, line 28 in L.D.) by inserting after
18 the following: "298" the following: 'or under United
19 States Code, Title 49, Section 1371'

20 Further amend the Bill by inserting before the
21 emergency clause the following:

22 'Sec. 3. Allocation. The following funds are
23 allocated from the Local Government Fund for the pur-
24 poses of this Act.

	<u>1987-88</u>	<u>1988-89</u>
26 <u>TREASURER OF STATE,</u>		
27 <u>OFFICE OF</u>		
28 State-Municipal		
29 Revenue Sharing		
30 All Other	(\$184,900)	(\$196,650)'

31 Further amend the Bill by inserting before the

HOUSE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to H.P. 190
L.D. 234

1 statement of fact the following:

2 'FISCAL NOTE

3 It is estimated that enactment of this bill will
4 result in the following effect on revenues.

	<u>1987-88</u>	<u>1988-89</u>
5 General Fund	(\$3,439,800)	(\$3,654,350)
6 Local Government Fund	(\$ 184,900)	(\$ 196,650)

7
8 STATEMENT OF FACT

9 This amendment extends the sales tax exemption
10 for leased aircraft and repair parts to include
11 leased vehicles and replacement and repair parts of
12 leased vehicles if the vehicles are used in inter-
13 state commerce.

14

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Filed by Rep. Mayo of Thomaston
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