

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)

FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

No. 275

S.P. 102 In Senate, February 9, 1987

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN, Secretary of the Senate
Presented by Senator RANDALL of Washington.
Cosponsored by Senator TWITCHELL of Oxford.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-SEVEN

1 AN ACT to Provide for a Sales Tax Credit on the
2 Trade-in of Construction Equipment.
3

4 Be it enacted by the People of the State of Maine as
5 follows:

6 Sec. 1. 36 MRSA §1752, sub-§14-B is enacted to
7 read:

8 14-B. Special mobile equipment. "Special mobile
9 equipment" means any self-propelled vehicle not de-
10 signed or used primarily for the transportation of
11 persons or property which may be only incidentally
12 operated or moved over the highways, including, but
13 not limited to, road construction or maintenance ma-
14 chinery, ditch-digging apparatus, stone crushers, air
15 compressors, power shovels, cranes, graders, rollers,
16 well drillers and wood sawing equipment.

