

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

No. 706

S.P. 255

In Senate, March 11, 1987

Reference to the Committee on Taxation suggested and ordered printed.

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

STATE OF MAINE

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

AN ACT to Clarify Core Part Trade-in.

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

36 MRSA §1760, sub-§23-B is enacted to read:

23-B. Core parts. Sales of core parts by the amount allowed for any core part trade-in. "Core parts" means those expensive or large components of the vehicle, or computerized components which are replaced rather than repaired and for which a manufacturer, distributor or retailer offers a credit when the defective core part is replaced.

1 STATEMENT OF FACT

2        This bill provides for a sales tax exemption on  
3        the amount of any core part trade-in allowance  
4        granted with the purchase of any replacement core  
5        part in an automobile.

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