

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1007

H.P. 744 House of Representatives, March 30, 1987  
Reference to the Committee on Taxation suggested and  
ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative WHITCOMB of Waldo.

Cosponsored by Senators THERIAULT of Aroostook, WEBSTER  
of Franklin and Representative SMITH of Island Falls.

STATE OF MAINE

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

AN ACT to Expand the Sales Tax Refund for  
Agricultural and Other Equipment.

1  
2  
3

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

6 36 MRSA §2013, sub-§1, ¶C, as repealed and re-  
7 placed by PL 1985, c. 691, §§25 and 48, and as re-  
8 pealed and replaced by PL 1985, c. 737, Pt. A, §98,  
9 is amended to read:

10 C. "Depreciable machinery and equipment" means  
11 that part of the following machinery and equip-  
12 ment or parts of machinery and equipment for  
13 which depreciation is allowable under the United  
14 States Internal Revenue Code:

1 (1) New or used machinery and equipment for  
2 use directly and primarily in commercial ag-  
3 ricultural production, including self-  
4 propelled vehicles, but excluding motor ve-  
5 hicles as defined in section 1752, subsec-  
6 tion 7, attachments and equipment for the  
7 production of field and orchard crops; new  
8 or used machinery and equipment used in pro-  
9 duction of milk and in animal husbandry and  
10 production of livestock, including poultry;  
11 or

12 (2) New or used watercraft used directly  
13 and primarily for commercial fishing; and  
14 nets, traps, cables, tackle and related  
15 equipment necessary to the operation of a  
16 commercial fishing venture, but excluding  
17 motor vehicles as defined in section 1752,  
18 subsection 7.

19 For purposes of this section, "depreciable ma-  
20 chinery and equipment" also includes any part of  
21 depreciable machinery and equipment.

22 STATEMENT OF FACT

23 This bill extends the refund of sales tax to in-  
24 clude parts of depreciable agricultural machinery and  
25 equipment.

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