

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1263

H.P. 940 House of Representatives, April 14, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative CROWLEY of Stockton Springs.
Cosponsored by Representative SWAZEY of Bucksport.

STATE OF MAINE

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

AN ACT Concerning Tax on Cargo Trailers.

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

36 MRS A §603, sub-§1-A is enacted to read:

1-A. Cargo trailers. A cargo trailer shall be
taxed in the place where it is primarily located on
April 1st, even though the cargo trailer may not be
present in that place on April 1st.

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STATEMENT OF FACT

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This bill provides that cargo trailers shall be subject to property tax in the place where they are primarily located as of April 1st of each year. Currently, cargo trailers owned by residents are taxed in the place where the owner lives even though the cargo trailers may be primarily stored in a different place. This bill recognizes that the place which is entitled to property tax on cargo trailers should be the place where they are primarily located because that place bears the burden of the majority of the municipal services provided to those trailers.

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