

MAINE STATE LEGISLATURE

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(After Deadline)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1363

H.P. 1010 House of Representatives, April 28, 1987
Approved for introduction by a majority of the
Legislative Council pursuant to Joint Rule 27.
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative MAHANY of Easton.
Cosponsored by Senator THERIAULT of Aroostook,
Representatives MacBRIDE of Presque Isle and LISNIK of Presque
Isle.

STATE OF MAINE

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

1 AN ACT Relating to Taxation of Trucks.
2

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

5 36 MRSA §1760, sub-§41, as amended by PL 1981, c.
6 705, Pt. K, is further amended to read:

7 41. Certain instrumentalities of interstate or
8 foreign commerce. The sale or lease of a vehicle,
9 railroad--rolling-stock, aircraft or watercraft which
10 is placed in use by the purchaser as an instrumentality
11 of interstate or foreign commerce within 30 days
12 after that sale and which is used by the purchaser
13 not less than 80% of the time for the next 2 years as
14 an instrumentality of interstate or foreign commerce.
15 The State Tax Assessor may for good cause extend for

1 not more than 30 days the time for placing the in-
2 strumentality in use in interstate or foreign com-
3 merce. For purposes of this subsection, property is
4 "placed in use as an instrumentality of interstate or
5 foreign commerce" by its carrying of, or providing
6 the motive power for the carrying of, a bona fide
7 payload in interstate or foreign commerce, or by be-
8 ing dispatched to a specific location at which it
9 will be loaded upon arrival with, or will be used as
10 motive power for the carrying of, a payload in inter-
11 state or foreign commerce. For purposes of this sub-
12 section, "bona fide payload" means a cargo of persons
13 or property transported by a contract or common car-
14 rier for compensation which exceeds the direct cost
15 of carrying that cargo or pursuant to a legal obliga-
16 tion to provide service as a public utility or a cargo
17 of property transported in the reasonable conduct
18 of the purchaser's own nontransportation business in
19 interstate commerce.

20

STATEMENT OF FACT

21 This bill will broaden the current tax benefit
22 given to purchased vehicles used in interstate com-
23 merce to leased vehicles.

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