

# MAINE STATE LEGISLATURE

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L.D. 1757

(Filing No. H- 440 )

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
113TH LEGISLATURE  
SECOND REGULAR SESSION

HOUSE AMENDMENT " **A** " to H.P. 1284, L.D. 1757,  
Bill, "AN ACT Relating to Taxation of Trucks. "

Amend the bill by striking out everything after  
the enacting clause and inserting in its place the  
following:

'Sec. 1. 36 MRSa §1760, sub-§41-A is enacted to  
read:

41-A. Other instrumentalities of interstate or  
foreign commerce. The lease of a vehicle which is  
placed in use by the lessee as an instrumentality of  
interstate or foreign commerce within 30 days after  
the lease and which is used by the lessee not less  
than 80% of the time for the next 2 years as an  
instrumentality of interstate or foreign commerce.  
The State Tax Assessor may for good cause extend for  
not more than 30 days the time for placing the  
instrumentality in use in interstate or foreign  
commerce. For purposes of this subsection, property  
is "placed in use as an instrumentality of interstate  
or foreign commerce" by its carrying of, or providing  
the motive power for the carrying of, a bona fide  
payload in interstate or foreign commerce, or by being  
dispatched to a specific location at which it will be  
loaded upon arrival with, or will be used as motive  
power for the carrying of, a payload in interstate or

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1 foreign commerce. For purposes of this subsection,  
2 "bona fide payload" means a cargo of persons or  
3 property transported by a contract or common carrier  
4 for compensation which exceeds the direct cost of  
5 carrying that cargo or pursuant to a legal obligation  
6 to provide service as a public utility or a cargo of  
7 property transported in the reasonable conduct of the  
8 purchaser's own nontransportation business in  
9 interstate commerce. This subsection is repealed on  
10 October 1, 1989.

11 Sec. 2. Allocation. The following funds are  
12 allocated from the Local Government Fund to carry out  
13 the purposes of this Act.

14		<u>1988-89</u>
15	<u>TREASURER OF STATE, (OFFICE OF)</u>	
16	State - Municipal Revenue Sharing	
17	All Other	(\$38,500)

18 FISCAL NOTE

19 This new draft will result in a loss of General  
20 Fund revenue of \$707,000 in fiscal year 1988-89 in  
21 addition to the deallocation of \$38,500 from the Local  
22 Government Fund as shown in section 2. There will  
23 also be a future loss of revenue in fiscal year  
24 1989-90 because the Maine Revised Statutes, Title 36,  
25 section 1760, subsection 41-A, is not repealed until  
26 October 1, 1989, which is 1/4 of the way into the  
27 fiscal year.'

28 STATEMENT OF FACT

29 This amendment incorporates the intent of the  
30 original bill, but does so by creating a separate  
31 subsection to exempt from sales tax the lease of

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1 trucks. A sunset clause, allocation and fiscal note  
2 have been added.

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Filed by Rep. Cashman of Old Town  
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House  
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