

MAINE STATE LEGISLATURE

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(New Draft of H.P. 1010, L.D. 1363)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1757

H.P. 1284 House of Representatives, June 8, 1987
Reported by Representative CASHMAN from the Committee on
Taxation and printed under Joint Rule 2.

EDWIN H. PERT, Clerk
Original bill sponsored 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

AN ACT Relating to Taxation of Trucks.

1
2

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

5 Sec. 1. 36 MRSA §1760, sub-§41, as amended by PL
6 1981, c. 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, or
9 the sale of railroad rolling stock, aircraft or wa-
10 tercraft which is placed in use by the purchaser or
11 lessee as an instrumentality of interstate or foreign
12 commerce within 30 days after that sale or lease and
13 which is used by the purchaser or lessee not less
14 than 80% of the time for the next 2 years as an in-
15 strumentality of interstate or foreign commerce. The

1 State Tax Assessor may for good cause extend for not
2 more than 30 days the time for placing the instrumen-
3 tality in use in interstate or foreign commerce. For
4 purposes of this subsection, property is "placed in
5 use as an instrumentality of interstate or foreign
6 commerce" by its carrying of, or providing the motive
7 power for the carrying of, a bona fide payload in in-
8 terstate or foreign commerce, or by being dispatched
9 to a specific location at which it will be loaded
10 upon arrival with, or will be used as motive power
11 for the carrying of, a payload in interstate or for-
12 eign commerce. For purposes of this subsection, "bona
13 fide payload" means a cargo of persons or property
14 transported by a contract or common carrier for com-
15 pensation which exceeds the direct cost of carrying
16 that cargo or pursuant to a legal obligation to pro-
17 vide service as a public utility or a cargo of prop-
18 erty transported in the reasonable conduct of the
19 purchaser's own nontransportation business in inter-
20 state commerce.

21 **Sec. 2. Allocation.** The following funds are al-
22 located from the Local Government Fund for the pur-
23 poses of this Act.

24		<u>1987-88</u>	<u>1988-89</u>
25	<u>TREASURER OF STATE, OFFICE</u>		
26	<u>OF</u>		
27	State - Municipal Reve-		
28	nue Sharing		
29	All Other	(\$23,000)	(\$38,500)

1

FISCAL NOTE

2

It is estimated that this new draft will result
3 in the following effect on revenues.

4

1987-88

1988-89

5

General Fund

(\$427,000)

(\$707,000)

6

Local Government Fund

(\$ 23,000)

(\$ 38,500)

7

STATEMENT OF FACT

8

This new draft corrects the language of the orig-
9 inal bill to reflect the intent of the sponsor.

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