

MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 2641

H.P. 1946 House of Representatives, April 27, 1988

Approved for introduction by a majority of the
Legislative Council pursuant to Joint Rule 27.

Received by the Clerk of the House on April 26, 1988.
Referred to the Committee on Taxation, and ordered printed
pursuant to Joint Rule 14.

EDWIN H. PERT, Clerk
Presented by Representative CASHMAN of Old Town.
Cosponsored by Senator TWITCHELL of Oxford,
Representatives JACKSON of Harrison and ZIRNKILTON of Mount
Desert.

STATE OF MAINE

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

1 AN ACT to Clarify the Sales Tax Exemption on
2 Scheduled Airlines.
3

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

6 36 MRSA §1760, sub-§48, as repealed and replaced
7 by PL 1987, c. 522, §1, is amended to read:

8 48. Scheduled airlines. The sale or lease of an

1 aircraft, or replacement or repair parts of an
2 aircraft, used by a scheduled airline, based in this
3 State, and which is regularly used in the performance
4 of service under the regulations of the Civil
5 Aeronautics Board, Part 298 or under the United States
6 Code, Title 49, Section 1371. This subsection is
7 repealed on October 17, 1989. This subsection shall
8 take effect retroactively beginning on January 1,
9 1984, and shall remain in effect until October 1, 1989.

10

STATEMENT OF FACT

11 This bill makes retroactive the effective date of
12 a sales tax exemption for the sale or lease of
13 aircraft, or repair or replacement parts for certain
14 aircraft.

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