

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 87

H.P. 63

House of Representatives, February 2, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative STEVENS of Bangor.

Cosponsored by Representative DUFFY of Bangor and Senator BALDACCI of Penobscot.

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STATE OF MAINE

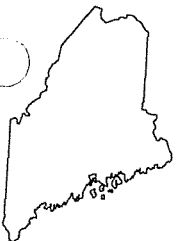
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-NINE

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**An Act to Amend the Sales Tax Exemption for Out-of-State Residents  
Purchasing Trailers in Maine.**

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

3 **36 MRSA §1760, sub-§23-A, as amended by PL 1985, c. 691, §12, is**  
5 **further amended to read:**

7 **23-A. Truck bodies and trailers. Truck bodies,**  
8 **~~semi-trailers~~ semitrailers, and trailers, ~~manufactured in Maine,~~**  
9 **except camper bodies and trailers, purchased by a nonresident who**  
10 **intends to remove them immediately from the State upon delivery**  
11 **by the seller. If the truck body, ~~semi-trailer~~ semitrailer or**  
12 **trailer is returned to Maine for an otherwise taxable use in**  
13 **Maine within 12 months of the date of purchase, the purchaser**  
14 **shall be liable for use tax, based on the original purchase**  
15 **price.**

17 **STATEMENT OF FACT**

19 **This bill amends the sales tax exemption for trailers**  
20 **purchased by out-of-state residents by removing the requirement**  
21 **that the trailers be manufactured in Maine.**