

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 464

H.P. 345

House of Representatives, February 27, 1989

Reference to the Committee on Taxation suggested and ordered printed.

Ed Pert

EDWIN H. PERT, Clerk

Presented by Representative DUFFY of Bangor.

Cosponsored by Senator BRANNIGAN of Cumberland, Representative JACKSON of Harrison and Representative POULIOT of Lewiston.

STATE OF MAINE

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

An Act Relating to the Taxation of Aircraft.



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

3 36 MRSA §1760, sub-§ 48, as amended by PL 1987, c. 865, §1,
5 is further amended to read:

7 48. **Scheduled airlines.** The sale or lease of an aircraft,
9 or replacement or repair parts of an aircraft, used by a
11 scheduled airline, based in this State, and which is regularly
13 used in the performance of service under the regulations of the
15 Civil Aeronautics Board, Part 298 or under the United States
17 Code, Title 49, Section 1371. This subsection shall take effect
19 retroactively beginning on January 1, 1984, ~~and shall remain in~~
21 ~~effect until October 1, 1989.~~

17 **STATEMENT OF FACT**

19 This bill removes the sunset provision on the sales tax
21 exemption for aircraft and parts which are sold or leased by a
Maine-based scheduled airline.