

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

OK  
R. 9/8

1  
3  
5  
7  
9  
11  
13  
15  
17  
19  
21  
23  
25  
27  
29  
31  
33  
35  
37  
39  
41  
43  
45  
47

L.D. 603  
(Filing No. S-347 )

STATE OF MAINE  
SENATE  
114TH LEGISLATURE  
FIRST REGULAR SESSION

SENATE AMENDMENT " B " to COMMITTEE AMENDMENT "B" to H.P. 438, L.D. 603, Bill, "An Act to Extend the Exemption for Sales Tax for Certain Instrumentalities of Interstate or Foreign Commerce"

Amend the amendment in the first line of the amending clause (page 1, line 21 in amendment) by inserting at the beginning the following: 'Sec. 1.'

Further amend the amendment by inserting before the fiscal note the following:

'Sec. 2. 36 MRSA §1760, sub-§48, as amended by PL 1987, c. 865, §1, is further amended to read:

48. Scheduled airlines. The sale or lease of an aircraft, or replacement or repair parts of an aircraft, used by a scheduled airline, based in this State, and which is regularly used in the performance of service under the regulations of the Civil Aeronautics Board, Part 298 or under the United States Code, Title 49, Section 1371. This subsection shall take effect retroactively beginning on January 1, 1984, and shall remain in effect until ~~October 1, 1989~~ June 30, 1992.

A. In order to be eligible for the exemption authorized by this subsection, the applicant must demonstrate that the airline is:

(1) Incorporated in the State and has its corporate headquarters located in the State; and

(2) Owned by a Maine resident or residents. This ownership shall be determined by the amount of stock owned by Maine residents, which must be greater than 50% of the total stock issued or available to be issued by the airlines; and

1  
3  
5  
7  
9  
11  
13  
15  
17  
19  
21  
23  
25  
27  
29  
31

(3) Providing intrastate flight service, provided that these flights originate or terminate in the State of Maine.'

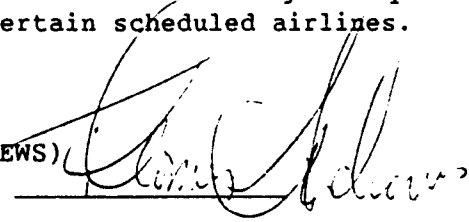
Further amend the amendment by striking out all of the fiscal note and inserting in its place the following:

**FISCAL NOTE**

Based on existing eligible taxpayers, this legislation could result in a loss of revenue to the General Fund of approximately \$250,000 per year. The corresponding loss to the Local Government Fund would be \$12,750 in each year.'

**STATEMENT OF FACT**

This amendment adds new eligibility criteria for a sales tax exemption for certain scheduled airlines.

(Senator ANDREWS)  
SPONSORED BY: 

COUNTY: Cumberland

Reproduced and Distributed Pursuant to Senate Rule 12.  
(6/20/89) (Filing No. S-347)