

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 702

H.P. 517

House of Representatives, March 8, 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

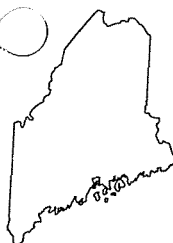
Presented by Representative WHITCOMB of Waldo.

Cosponsored by Senator TWITCHELL of Oxford, Representative RIDLEY of Shapleigh and Representative PINES of Limestone.

STATE OF MAINE

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

**An Act to Expand the Sales Tax Refund for Agricultural and Other
Equipment.**



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

3 **36 MRSA §2013, sub-§1, ¶C,** as repealed and replaced by PL
5 1985, c. 691, §§25 and 48 and c. 737, Pt. A, §98, is amended to
 read:

7 C. "Depreciable machinery and equipment" means that part of
9 the following machinery and equipment or parts of machinery
 and equipment for which depreciation is allowable under the
11 United States Internal Revenue Code:

13 (1) New or used machinery and equipment for use
15 directly and primarily in commercial agricultural
17 production, including self-propelled vehicles, but
19 excluding motor vehicles as defined in section 1752,
 subsection 7, attachments and equipment for the
 production of field and orchard crops; new or used
 machinery and equipment used in production of milk and
 in animal husbandry and production of livestock,
 including poultry; or

21 (2) New or used watercraft used directly and primarily
23 for commercial fishing; and nets, traps, cables, tackle
25 and related equipment necessary to the operation of a
 commercial fishing venture, but excluding motor
 vehicles as defined in section 1752, subsection 7.

27 For purposes of this section, "depreciable machinery and
29 equipment" also includes any part of depreciable machinery
 and equipment.

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33

STATEMENT OF FACT

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37 This bill extends the refund of sales tax to include parts
 of depreciable agricultural machinery and equipment.