

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1218

H.P. 875

House of Representatives, April 18, 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 Speaker MARTIN of Eagle Lake.

STATE OF MAINE

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

An Act Relating to Uniform Taxation of Certain Woods Equipment.



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

3 **Sec. 1. 36 MRSA §603, sub-§1-A, as enacted by PL 1987, c. 303,**
5 is amended to read:

7 **1-A. Cargo trailers, skidders, front-end loaders, woods**
9 **tractors and contractor equipment. A cargo trailer, skidder,**
11 **front-end loader, woods tractor or contractor equipment not**
13 **usually registered for on-the-road use shall be taxed in the**
15 **place where it is primarily located on April 1st, even though the**
17 **cargo trailer, skidder, front-end loader, woods tractor or**
19 **contractor equipment not usually registered for on-the-road use**
21 **may not be present in that place on April 1st.**

23 For purposes of this subsection, "primary location" means the
25 place where the cargo trailer, skidder, front-end loader, woods
27 tractor or contractor equipment not usually registered for
29 on-the-road use is usually based and where it regularly returns
31 for repairs, supplies and activities related to its use.

33 **Sec. 2. 36 MRSA §614 is enacted to read:**

35 **§614. Penalty**

37 **Any municipality that is found by the State Tax Assessor to**
39 **be improperly assessing personal property taxes on skidders,**
41 **woods tractors, front-end loaders and contractor equipment not**
43 **usually registered for on-the-road use shall be liable for the**
45 **taxes not collected. The Treasurer of State shall withhold that**
47 **amount from any source of revenue otherwise due the municipality.**

49 **Sec. 3. 36 MRSA §1481, sub-§3, as amended by PL 1969, c. 414,**
51 **§6, is further amended to read:**

53 **3. Motor vehicle. "Motor vehicle" means any self-propelled**
55 **vehicle not operated exclusively on tracks, including**
57 **motorcycles, but not including aircraft. "Motor vehicle" shall**
59 **not include any vehicle prohibited by law from operating on the**
61 **public highways. "Motor vehicle" shall not include any snowmobile**
63 **as defined in Title 12, section 1971, or any skidder, front-end**
65 **loader, woods tractor or contractor equipment not usually**
67 **registered for on-the-road use.**

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73 **STATEMENT OF FACT**

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77 This bill makes certain equipment subject to a personal
79 property tax rather than an excise tax and establishes a penalty
81 for improper assessment by a municipality.