MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1418

H.P. 1017

House of Representatives, May 2, 1989

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative ROLDE of York.

STATE OF MAINE

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

An Act to Prevent Double Taxation on Motor Vehicles.



1	Be it enacted by the People of the State of Maine as follows:
, 3	36 MRSA §1760, sub-§63 is enacted to read:
5	63. Motor vehicle purchased by lessee. The sale of a motor
	vehicle to a person who had previously leased the vehicle on a
7	long-term basis and had as a lessee paid the equivalent of sales
	tax on that vehicle.
9	STATEMENT OF FACT
11	STATEMENT OF FACT
13	Currently, consumers who lease vehicles on a long-term basis are charged the equivalent of a 5% sales tax on the vehicle,
L5	passed on to the consumer by the lessor. This bill exempts from taxation the purchase of a motor vehicle by a consumer who has
1.7	larged the vehicle and has already and the equivalent of sales