

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1478

H.P. 1056

House of Representatives, May 4, 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 DEXTER of Kingfield.
Cosponsored by Representative BAILEY of Farmington.

STATE OF MAINE

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

An Act to Correct an Inequity in the Sales Tax Law of the State.



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

3 **Sec. 1. 36 MRSA §1752, sub-§9-D is enacted to read:**

5 9-D. Rebuilt parts. "Rebuilt parts" means previously used
7 equipment, parts and attachments for machinery and equipment that
 have been reconditioned and rebuilt to sell for use in machinery
 and equipment.

9 **Sec. 2. 36 MRSA §1765, sub-§§8 and 9, as enacted by PL 1987,**
11 **c. 402, Pt. A, §180, are amended to read:**

13 **8. Livestock trailers. Livestock trailers, including horse**
 trailers; or

15 **9. Camper trailers. Camper trailers; or**

17 **Sec. 3. 36 MRSA §1765, sub-§10 is enacted to read:**

19 10. Rebuilt parts. Rebuilt parts.

21

23

STATEMENT OF FACT

25 This bill provides a sales tax credit on the trade-in of
rebuilt parts.