

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

SECOND REGULAR SESSION - 1990

Legislative Document

No. 1920

H.P. 1390

House of Representatives, December 13, 1989

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Received by the Clerk of the House on December 13, 1989. Referred to the Committee on Taxation and 1600 ordered printed pursuant to Joint Rule 14.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

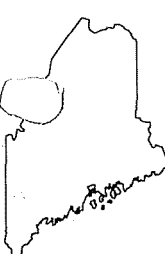
Presented by Representative LISNIK of Presque Isle.

Cosponsored by Speaker MARTIN of Eagle Lake and Representative MAHANY of Easton.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY

**Resolve, Concerning the Interstate or Foreign Commerce Sales and
Use Tax Exemption.**



Instrumentalities of interstate or foreign commerce. Resolved:

2 That, notwithstanding the Maine Revised Statutes, Title 36,
3 sections 186 and 187, the State Tax Assessor shall waive any
4 interest or penalties which accrue or which have accrued as a
5 result of nonpayment of taxes due by any person found to be not
6 in compliance with the Maine Revised Statutes, Title 36, section
7 1760, subsection 41.

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10 **STATEMENT OF FACT**

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13 Due to ambiguities in the law regarding the exemption of
14 sales tax on certain instrumentalities of interstate or foreign
15 commerce, owners of these instrumentalities accrued unreasonable
16 amounts of interest on the due tax pending the outcome of various
17 legislative proposals to clarify this sales taxation policy.
18 Since the sales tax exemption was not extended to these operators
19 as of December 31, 1989, this bill will waive any interest or
20 penalties that accrue or have accrued.