

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
114TH LEGISLATURE  
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1573, L.D. 2180, Bill, "An Act to Amend Certain Sales Tax Exemptions"

Amend the bill by striking out all of sections 2, 3, 4, 6, 7, and 8.

Further amend the bill by striking out all of section 9 and inserting in its place the following:

'Sec. 9. 36 MRSA §2013, sub-§3, as amended by PL 1985, c. 411, §2, is further amended to read:

3. Exemption for large purchase after certification. No sales tax may be is not paid on the purchase of a single item of machinery or equipment ~~with a sales price in excess of \$1,000,~~ if the purchaser has the certification of the State Tax Assessor that he the purchaser is engaged in commercial agricultural production or commercial fishing, and that he the purchaser may purchase depreciable machinery and equipment without paying Maine sales tax. The seller is required to obtain a copy of the certificate together with an affidavit as prescribed by the State Tax Assessor, to be maintained in the seller's records, attesting to the qualification of the purchase for exemption pursuant to this section. In order to qualify for this exemption, the depreciable machinery or equipment must be ~~suited only for use~~ used directly in commercial agricultural production or commercial fishing.'

Further amend the bill by renumbering the sections to read consecutively.

Further amend the bill by inserting before the statement of fact the following:

2

**FISCAL NOTE**

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There is no measurable fiscal impact to the General Fund as a result of this amendment.'

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**STATEMENT OF FACT**

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This amendment removes some of the proposed changes to the sales tax exemption laws that the Joint Standing Committee on Taxation believes should not be implemented at this time.

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Reported by the Committee on Taxation  
Reproduced and distributed under the direction of the Clerk of the  
House  
3/29/90 (Filing No. H-1029)