# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

### FIRST REGULAR SESSION-1991

Legislative Document

No. 113

S.P. 61

In Senate, January 8, 1991

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator TWITCHELL of Oxford.

### STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND NINETY-ONE

An Act Concerning Sales Tax on Camper Bodies and Camper Trailers.



Be it	enacted	by	the	People	of	the	State	of	Maine	as	follows:
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36 MRSA §1760, sub-§23-A, as amended by PL 1989, c. 533, §5, is further amended to read:

23-A. Truck bodies and trailers. Truck bodies and trailers, manufactured in Maine, except including camper bodies and trailers, purchased by a nonresident who intends to remove them immediately from the State upon delivery by the seller. If the truck body or trailer is returned to Maine for an otherwise taxable use in Maine within 12 months of the date of purchase, the purchaser shall—be is liable for use tax, based on the original purchase price;

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#### STATEMENT OF FACT

This bill includes camper bodies and trailers in the sales tax exemption provided for other truck bodies and trailers.