

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 1009

S.P. 375

Received by the Secretary, March 7, 1991

Referred to the Committee on Taxation and 1400 ordered printed pursuant to Joint Rule 14.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator BALDACCI of Penobscot  
Cosponsored by Representative LEBOWITZ of Bangor and President PRAY of Penobscot.

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STATE OF MAINE

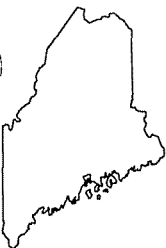
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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An Act Concerning the Sales and Use Tax on Aircraft Parts.

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

2  
36 MRSA §1760, sub-§76 is enacted to read:

4  
5 76. Aircraft parts. The sale or use of replacement or  
6 repair parts of an aircraft in this State when used by a  
7 scheduled airline in the performance of service under federal  
8 regulations of the Civil Aeronautics Board, Part 298 or under 49  
9 United States Code, Section 1371.

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11  
12 STATEMENT OF FACT

13  
14 This bill creates a tax exemption for the sale or use of  
15 replacement or repair parts of aircraft when used by a scheduled  
16 airline according to federal regulations or law.  
17  
18