

# MAINE STATE LEGISLATURE

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(Filing No. S-496)

STATE OF MAINE  
SENATE  
115TH LEGISLATURE  
SECOND SPECIAL SESSION

SENATE AMENDMENT "Q" to H.P. 1402, L.D. 1985, Bill, "An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government for the Fiscal Years Ending June 30, 1992 and June 30, 1993 and to Change Certain Provisions of Law"

Amend the bill by inserting at the end before the emergency clause the following:

PART OO

36 MRSA §1760, sub-§45, as amended by PL 1991, c. 546, §22, is further amended to read:

45. **Certain property purchased outside the State.** Sales of property purchased and used by the present owner outside the State:

A. If the property is an automobile, as defined in Title 29, section 1, and if the owner was, at the time of purchase, a resident of the other state and either employed or registered to vote there;

A-1. If the property is a watercraft which, snowmobile or all-terrain vehicle that is registered outside the State by an owner who at the time of purchase was a resident of another state and the watercraft, snowmobile or all-terrain vehicle is present in the State not more than 30 days during the 12 months following its purchase; or

B. For more than 12 months in all other cases.

For purposes of this subsection, "use" does not include storage, but means actual utilization of the property for a purpose

2 consistent with its design. Property, other than automobiles  
and, watercraft, which snowmobiles and all-terrain vehicles, that  
4 is required to be registered for use in this State does not  
qualify for exemption unless it was registered by its present  
6 owner outside this State more than 12 months prior to its  
registration in this State.'

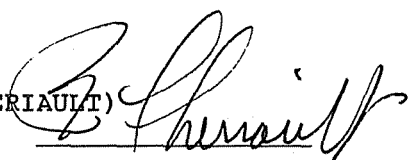
8 Further amend the bill by relettering the Parts to read  
consecutively.

10  
12 **FISCAL NOTE**

14 This amendment makes a technical correction to the sales tax  
16 law regarding snowmobiles and ATV's. There will be a negligible  
loss of revenue to the General Fund that can be absorbed within  
18 existing revenue estimates.

20 **STATEMENT OF FACT**

22 This amendment corrects a situation inadvertently created by  
24 the recent amending of the laws governing registration of  
snowmobiles and all-terrain vehicles. Those amendments required  
26 the imposition of a sales tax on snowmobiles from other  
jurisdictions. This bill expands a sales tax exemption on  
28 watercraft from other jurisdictions to include snowmobiles and  
all-terrain vehicles.

30  
32 (Senator THERIAULT)  
34 SPONSORED BY: 

36 COUNTY: Aroostook

38  
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(12/19/91) (Filing No. S-496)