

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

SECOND SPECIAL SESSION-1991

Legislative Document

No. 1988

H.P. 1406

House of Representatives, December 18, 1991

Reference to the Committee on Taxation suggested and ordered printed.

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

EDWIN H. PERT, Clerk

Presented by Representative ANDERSON of Woodland.

Cosponsored by Representative FARREN of Cherryfield, Representative JACQUES of Waterville and Senator THERIAULT of Aroostook.

STATE OF MAINE

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

**An Act to Exempt from Sales Tax Snowmobiles and All-terrain Vehicles
That Are Registered Outside the State.**



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

2
3 36 MRSA §1760, sub-§45, as amended by PL 1991, c. 546, §22,
4 is further amended to read:

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

10 A. If the property is an automobile, as defined in Title
11 29, section 1, and if the owner was, at the time of
12 purchase, a resident of the other state and either employed
13 or registered to vote there;

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

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

24 For purposes of this subsection, "use" does not include storage,
25 but means actual utilization of the property for a purpose
26 consistent with its design. Property, other than automobiles
27 and, watercraft, which snowmobiles and all-terrain vehicles, that
28 is required to be registered for use in this State does not
29 qualify for exemption unless it was registered by its present
30 owner outside this State more than 12 months prior to its
31 registration in this State.

32
34 **STATEMENT OF FACT**

36 This bill corrects a situation inadvertently created by the
37 recent amending of the laws governing registration of snowmobiles
38 and all-terrain vehicles. Those amendments required the
39 imposition of a sales tax on snowmobiles from other
40 jurisdictions. This bill expands a sales tax exemption on
41 watercraft from other jurisdictions to include snowmobiles and
42 all-terrain vehicles.