

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

SECOND REGULAR SESSION-1992

Legislative Document

No. 2406

S.P. 943

In Senate, March 9, 1992

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27.
Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator THERIAULT of Aroostook

Cosponsored by Speaker MARTIN of Eagle Lake and Representative PARADIS of Frenchville.

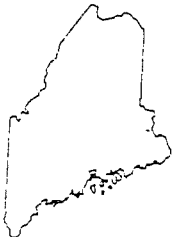
STATE OF MAINE

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

An Act to Reestablish the Tax Credit for Intrastate Airlines.

(AFTER DEADLINE)

(EMERGENCY)



Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, persons engaged in the repair and maintenance of aircraft in Maine are at an economic disadvantage because of current state tax laws; and

Whereas, this legislation must be enacted as an emergency measure in order to place the Maine airline industry on a more equal footing with other states and to remove a severe competitive disadvantage to Maine airlines; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §1760, sub-§48-A is enacted to read:

48-A. Scheduled airlines. The sale or lease of an aircraft, or replacement or repair parts of an aircraft, used by a scheduled airline, based in this State and engaging in intrastate flights only, and that is regularly used in the performance of service under the regulations of the Civil Aeronautics Board, Part 298.

Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.

STATEMENT OF FACT

This bill enacts a sales tax exemption for certain scheduled airlines. The exemption is similar to that in effect for the sale or lease of aircraft or replacement or repair parts of certain aircraft from July 1984 to July 1987, except that this bill specifically applies to scheduled airlines engaged in intrastate flights only.