

MAINE STATE LEGISLATURE

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Revised

L.D. 1570

DATE: 4/11/94

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STATE OF MAINE
SENATE
116TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 545, L.D. 1570, Bill, "An Act to Modify the Taxation of Leases on Automobiles"

Amend the amendment by inserting before section 1 the following:

Sec. 1. 36 MRSA §1752, sub-§1-B, as enacted by PL 1987, c. 497, §15, is amended to read:

1-B. Automobile. "Automobile," for purposes of subsection 17-A, ~~paragraph~~ paragraphs B and H, means a self-propelled 4-wheel motor vehicle designed primarily to carry passengers and not designed to run on tracks.

Sec. 2. 36 MRSA §1752, sub-§11, ¶B, as enacted by PL 1989, c. 871, §5, is amended to read:

B. "Retail sale" does not include:

- (1) Any casual sale;
- (2) Any sale by a personal representative in the settlement of an estate, unless the sale is made through a retailer, or unless the sale is made in the continuation or operation of a business;
- (3) The sale to a person engaged in the business of renting automobiles, of automobiles, integral parts of automobiles or accessories to automobiles, for rental or for use in an automobile rented, on a short-term basis; or

SENATE AMENDMENT

R. of S.

2 (4) The sale to a person engaged in the business of
4 renting video tapes and video equipment, of video tapes
or video equipment for rental; or

6 (5) The sale to a person engaged in the business of
8 renting or leasing automobiles, of automobiles, for
rental or lease for more than one year.

10 Sec. 3.-36 MRSA §1752, sub-§17-A, ¶F, as amended by PL 1989,
c. 533, §§2 and 14, is further amended to read:

12 F. Custom computer programming, including, but not limited
14 to, modification of a standard program; and

16 Sec. 4. 36 MRSA §1752, sub-§17-A, ¶G, as enacted by PL 1989,
c. 533, §§3 and 14, is amended to read:

18 G. Rental of video tapes and video equipment; and

20 Sec. 5. 36 MRSA §1752, sub-§17-A, ¶H is enacted to read:

22 H. Rental or lease of an automobile for more than one year.'

24 Further amend the amendment by renumbering the sections to
26 read consecutively.

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STATEMENT OF FACT

32 This amendment clarifies Committee Amendment "A" by
34 including the rental or lease of automobiles for one year or more
under the definition of taxable services and excluding the sale
36 to a person engaged in the business of renting automobiles, of
automobiles, for rental for more than one year.

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42 SPONSORED BY:

(Senator PEARSON)

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COUNTY: Penobscot

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