

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 1027

H.P. 753

House of Representatives, March 28, 1995

**An Act to Exempt Local Municipalities from Paying a Lease Tax on
Equipment.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative LIBBY of Buxton.

Cosponsored by Representatives: BARTH of Bethel, HARTNETT of Freeport, JOY of
Crystal, JOYCE of Biddeford, NASS of Acton, POIRIER of Saco, RICE of South Bristol,
STEDMAN of Hartland.

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

2

Sec. 1. 36 MRSA §1766 is enacted to read:

4

§1766. Lease of tangible personal property by municipality

6

8 If the lessee of tangible personal property is a
10 municipality, the lessor of that tangible personal property is
12 not liable for any sales or use tax in connection with that
14 property.

12

14 STATEMENT OF FACT

16

18 This bill provides that if the lessee of tangible personal
property is a municipality the lessor of that property is not
liable for any sales or use tax in connection with that property.