

# MAINE STATE LEGISLATURE

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L.D. 1771

DATE: March 21, 1996

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STATE OF MAINE  
SENATE  
117TH LEGISLATURE  
SECOND REGULAR SESSION

SENATE AMENDMENT " A " to COMMITTEE AMENDMENT "A" to S.P. 697, L.D. 1771, Bill, "An Act Concerning Technical Changes to the Tax Laws"

Amend the amendment by inserting after section 8 the following:

Sec. 9. 36 MRSA §1760, sub-§25, as amended by PL 1991, c. 546, §21, is further amended to read:

25. **Watercraft sold to nonresidents.** Sales in this State to nonresidents of watercraft, when such craft are either delivered outside the State or delivered in the State to be sailed or transported outside the State immediately upon delivery by the seller; and any sales to nonresidents, under contracts for the construction of any such craft to be so delivered, of materials to be incorporated; and any sales to nonresidents for the repair, alteration, refitting, reconstruction, overhaul or restoration of any such craft to be so delivered, of materials to be incorporated. Unless the craft is present in the State, for a purpose other than temporary storage, for more than 30 days during the 12-month period following its date of purchase or is registered in Maine without also being registered in another state or documented with a location in this State, within 12 months of the date of purchase, the purchaser is exempt from the use tax.'

Further amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

R. of S.

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 697,  
L.D. 1771

**FISCAL NOTE**

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Expansion of the sales tax exemption for watercraft sold to  
4 nonresidents may result in minor reductions of General Fund  
revenue with minor corresponding reductions of dedicated revenue  
6 to the Local Government Fund for state-municipal revenue sharing.

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**STATEMENT OF FACT**

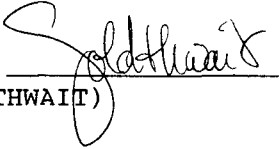
10

The original bill provided that the sale of a watercraft to  
12 a nonresident does not incur a sales or use tax if the watercraft  
is temporarily stored in this State after its purchase, even if  
14 it is stored for more than 30 days. The committee amendment  
removed this expansion of the sales tax exemption. This  
16 amendment restores that language from the original bill.

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SPONSORED BY:



(Senator GOLDTHWAIT)

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COUNTY: Hancock

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