

MAINE STATE LEGISLATURE

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M
R. of S.

L.D. 87

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DATE: April 1, 1997

(Filing No. S- 87)

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**STATE OF MAINE
SENATE
118TH LEGISLATURE
FIRST SPECIAL SESSION**

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 62, L.D. 87, Bill, "An Act to Include Slide-in Truck Campers in Property That May Be Included in the Trade-in Allowance Credit"

Amend the amendment by inserting after the title the following:

'Amend the bill by striking out the title and substituting the following:

'An Act to Include Truck Campers in Property That May Be Included in the Trade-in Allowance Credit''

Further amend the amendment on page 1 by striking out all of lines 23 to 39 in amendment and inserting in their place the following:

'Further amend the bill by inserting after the enacting clause and before section 1 the following:

'Sec. 1. 36 MRSA §1764, as amended by PL 1995, c. 281, §17, is further amended to read:

§1764. Tax against certain casual sales

The tax imposed by chapters 211 to 225 must be levied upon all casual sales involving the sale of camper trailers including truck campers, motor vehicles, special mobile equipment, livestock trailers, watercraft or aircraft except those sold for resale at retail sale or to a corporation, partnership, limited liability company or limited liability partnership when the seller is the owner of a majority of the common stock of the corporation or of the ownership interests in the partnership, limited liability company or limited liability partnership.'

SENATE AMENDMENT

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 62, L.D.
87

2 Further amend the bill in section 1 in subsection 9 in the
first line (page 1, line 6 in L.D.) by striking out the
4 following: "slide-in"

6 Further amend the bill by relettering or renumbering any
nonconsecutive Part letter or section number to read
8 consecutively.'

10

FISCAL NOTE

12

1997-98

1998-99

14

APPROPRIATIONS/ALLOCATIONS

16

General Fund

(\$21,000)

18

REVENUES

20

General Fund

\$10,915

\$18,076

22

This amendment, repealing the sales tax exemption for casual
sales of truck campers, will increase General Fund revenue by
24 \$10,915 in fiscal year 1997-98 and \$18,076 in fiscal year
1998-99. The corresponding increases in dedicated revenue to the
26 Local Government Fund for state-municipal revenue sharing will be
\$587 and \$971, respectively. This revenue increase will offset
28 the loss of revenue of the bill.

30

This amendment also eliminates the General Fund
appropriation to the Bureau of Taxation to correctly reflect that
32 the bureau will be able to absorb the additional notification
costs.

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SUMMARY

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This amendment includes truck campers as a casual sale item
for inclusion of taxes imposed by the Maine Revised Statutes,
40 Title 36, chapters 211 to 225. This amendment also broadens the

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SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 62, L.D.
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types of truck campers that are included as property eligible for the trade-in allowance credit. The original bill made reference to slide-in truck campers. This amendment strikes the appropriation section to reflect a correction to the original fiscal note on the bill.

SPONSORED BY: John Benoit
(Senator BENOIT)

COUNTY: Franklin

SENATE AMENDMENT