

# MAINE STATE LEGISLATURE

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R. O. S.

L.D. 97

DATE: 4-25-97

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**TAXATION**

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14 **STATE OF MAINE**  
16 **HOUSE OF REPRESENTATIVES**  
18 **118TH LEGISLATURE**  
20 **FIRST SPECIAL SESSION**

22 COMMITTEE AMENDMENT "A" to H.P. 72, L.D. 97, Bill, "An Act  
24 Concerning the Taxation of Manufactured Homes That Are  
26 Stock-in-trade"

28 Amend the bill in section 1 by striking out all of paragraph  
30 B and inserting in its place the following:

32 'B. ~~Stock-in-trade~~ Stock-in-trade, including inventory held  
34 for resale by a distributor, wholesaler, retail merchant or  
36 service establishment, "Stock-in-trade" also includes an  
38 unoccupied manufactured home, as defined in Title 10,  
40 section 9002, subsection 7, paragraph A or C, that was not  
42 previously occupied at its present location, that is not  
connected to water or sewer and that is owned and offered  
for sale by a person licensed for the retail sale of  
manufactured homes pursuant to Title 10, chapter 951,  
subchapter II;'

**SUMMARY**

This amendment clarifies that a manufactured home that is in  
the inventory of a retailer and is not connected to water or  
sewer is considered stock-in-trade and is exempt from taxation.

**COMMITTEE AMENDMENT**