

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document


No. 97

H.P. 72

House of Representatives, January 9, 1997

**An Act Concerning the Taxation of Manufactured Homes That Are
Stock-in-trade.**

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative BARTH of Bethel.
Cosponsored by Senator BENNETT of Oxford and
Representatives: VIGUE of Winslow, WATERHOUSE of Bridgton.

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

4 **Sec. 1. 36 MRSA §655, sub-§1, ¶B,** as repealed and replaced by
PL 1973, c. 592, §13, is amended to read:

6 B. ~~Steek-in-trade~~ Stock-in-trade, including inventory held
8 for resale by a distributor, wholesaler, retail merchant or
service establishment. "Stock-in-trade" also includes an
10 unoccupied manufactured home not connected to water or sewer
12 that is owned and available for sale by a person licensed
for the retail sale of manufactured home pursuant to Title
10, chapter 951, subchapter II;

14 **SUMMARY**

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