

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 464

H.P. 342

House of Representatives, January 23, 1997

An Act Regarding Potato Bin Pilers and Refund of Sales Tax.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative KNEELAND of Easton.
Cosponsored by Senator KIEFFER of Aroostook and
Representatives: AHEARNE of Madawaska, BELANGER of Wallagrass, BELANGER of
Caribou, CLUKEY of Houlton, DESMOND of Mapleton, JOY of Crystal, WHEELER of
Bridgewater, Senator: PARADIS of Aroostook.

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

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4 **Sec. 1. 36 MRSA §2013, sub-§1, ¶C**, as repealed and replaced by
PL 1993, c. 680, Pt. A, §30, is amended to read:

6 C. "Depreciable machinery and equipment" means that part of
8 the following machinery and equipment for which depreciation
is allowable under the Code and repair parts for that
10 machinery and equipment:

12 (1) New or used machinery and equipment for use
14 directly and primarily in commercial agricultural
16 production, including self-propelled vehicles, but
18 excluding motor vehicles as defined in section 1752,
20 subsection 7; attachments and equipment for the
22 production of field and orchard crops; and new or used
24 machinery and equipment for use directly and primarily
in production of milk, animal husbandry and production
of livestock, including poultry; and new or used
machinery and equipment not used directly and primarily
in commercial agricultural production, but used
exclusively to transport potatoes from a truck into a
storage location;

26 (2) New or used watercraft, nets, traps, cables,
28 tackle and related equipment necessary to and used
30 directly and primarily in the operation of a commercial
fishing venture, but excluding motor vehicles as
defined in section 1752, subsection 7; or

32 (3) New or used watercraft, machinery or equipment
34 used directly and primarily for aquacultural
36 production, including, but not limited to: nets; ropes;
38 cables; anchors and anchor weights; shackles and other
40 hardware; buoys; fish tanks; fish totes; oxygen tanks;
42 pumping systems; generators; water-heating systems;
44 boilers and related pumping systems; diving equipment;
46 feeders and related equipment; power-generating
equipment; tank water-level sensors; aboveground
piping; water-oxygenating systems; fish-grading
equipment; safety equipment; and sea cage systems,
including walkways and frames, lights, netting, buoys,
shackles, ropes, cables, anchors and anchor weights;
but excluding motor vehicles as defined in section
1752, subsection 7.

SUMMARY

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4 This bill amends the definition of "depreciable machinery
6 and equipment" used in commercial agricultural production, for
8 which a refund of sales tax is authorized, to include potato bin
 pilers, which are machinery and equipment used exclusively to
 transport potatoes from a truck into storage locations.