

MAINE STATE LEGISLATURE

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L.D. 923

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DATE: *May 20, 1997*

(Filing No. S- 285)

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

SENATE AMENDMENT " " to COMMITTEE AMENDMENT "A" to H.P. 671, L.D. 923, Bill, "An Act to Amend the Tax against Certain Casual Sales"

Amend the amendment by striking out all of the first 4 indented paragraphs after the title (page 1, lines 22 to 38 in amendment) and inserting in their place the following:

'Amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §1764, as amended by PL 1997, c. 133, §2, is repealed and the following enacted in its place:

§1764. Tax against certain casual sales

1. Generally. The tax imposed by chapters 211 to 225 must be levied upon all casual sales involving the sale of camper trailers, motor vehicles, special mobile equipment except farm tractors and lumber harvesting vehicles or loaders, livestock trailers, watercraft or aircraft.

2. Exceptions. Subsection 1 does not apply to the following casual sales:

A. Sales for resale at retail;

B. Sales to a corporation, partnership, limited liability company or limited liability partnership when the seller is the owner of a majority of the common

SENATE AMENDMENT

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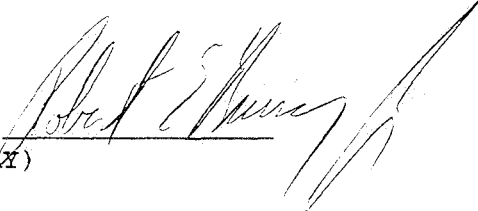
SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 671,
L.D. 923

stock of the corporation or of the ownership interests
in the partnership, limited liability company or
limited liability partnership; and

C. Sales to an immediate family member of the seller.
For purposes of this paragraph, "immediate family
member" means spouse, father, mother, son, daughter or
sibling.' '

SUMMARY

This amendment is being presented on behalf of the Committee on Bills in the Second Reading to correct an incorrect history and to prevent a conflict by incorporating changes made to the Maine Revised Statutes, Title 36, section 1764 in Public Law 1997, chapter 33. This amendment also incorporates Committee Amendment "A."

SPONSORED BY: 
(Senator MURRAY)

COUNTY: Penobscot