MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 1421

S.P. 447

In Senate, March 11, 1997

An Act to Exempt from the Sales Tax Computers Used in Commercial Fishing.

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator PINGREE of Knox. Cosponsored by Representative ETNIER of Harpswell and Senators: JENKINS of Androscoggin, KILKELLY of Lincoln, O'GARA of Cumberland, Representatives: BAGLEY of Machias, PIEH of Bremen.

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

2	Sec. 1. 36 MRSA §2013, sub-§1, ¶C, as repealed and replaced by
4	PL 1993, c. 680, Pt. A, §30, is amended to read:
6	C. "Depreciable machinery and equipment" means that part of the following machinery and equipment for which depreciation
8	is allowable under the Code and repair parts for that
10	machinery and equipment:
12	(1) New or used machinery and equipment for use directly and primarily in commercial agricultural production, including self-propelled vehicles, but
14	excluding motor vehicles as defined in section 1752, subsection 7; attachments and equipment for the
16	production of field and orchard crops; and new or used machinery and equipment for use directly and primarily
18	in production of milk, animal husbandry and production of livestock, including poultry;
20	(2) New or used watercraft, computers, nets, traps,
22	cables, tackle and related equipment necessary to and used directly and primarily in the operation of a
24	commercial fishing venture, but excluding motor vehicles as defined in section 1752, subsection 7; or
26	(3) New or used watercraft, machinery or equipment
28	used directly and primarily for aquacultural production, including, but not limited to: nets; ropes;
30	cables; anchors and anchor weights; shackles and other hardware; buoys; fish tanks; fish totes; oxygen tanks;
32	<pre>pumping systems; generators; water-heating systems; boilers and related pumping systems; diving equipment; feeders and related equipment; power-generating</pre>
	equipment; tank water-level sensors; aboveground
36	<pre>piping; water-oxygenating systems; fish-grading equipment; safety equipment; and sea cage systems,</pre>
3.8	including walkways and frames, lights, netting, buoys, shackles, ropes, cables, anchors and anchor weights;
40	but excluding motor vehicles as defined in section 1752, subsection 7.
42	
44	SUMMARY
46	This bill adds computers to the definition of "depreciable machinery and equipment" for purposes of commercial fishing. The
48	result of this bill is to allow persons engaged in commercial fishing to avoid paying sales tax on computers used directly and

primarily for commercial fishing.

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