MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 345

H.P. 241

House of Representatives, January 14, 1999

An Act to Amend the Laws Regarding the Taxation of Certain Automotive Parts.

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative McKENNEY of Cumberland.

Cosponsored by Representative: NASS of Acton,

Senator LIBBY of York and

Representatives: CLOUGH of Scarborough, COLLINS of Wells, Senator: ABROMSON of

Cumberland.

| | Be it enacted by the People of the State of Maine as follows: |
|-----------|---|
| 2 | Sec. 1. 36 MRSA §1752, sub-§25 is enacted to read: |
| 4 | |
| 6 | 25. Automotive core. "Automotive core" means a used automobile part. |
| 8 | Sec. 2. 36 MRSA §1765, sub-§§8 and 9, as enacted by PL 1987, c. |
| 10 | 402, Pt. A, §180, are amended to read: |
| 10 | 8. Livestock trailers. Livestock trailers, including horse |
| 12 | trailers; er |
| 14 | 9. Camper trailers. Camper trailers.; or |
| 16 | Sec. 3. 36 MRSA §1765, sub-§10 is enacted to read: |
| 18 | 10. Automotive cores. Automotive cores. |
| 20 | Sec. 4. 36 MRSA §2016 is enacted to read: |
| 22 | §2016. Refund of sales tax on returned automotive cores |
| 24 | A person who purchases an automotive core and who |
| 26 | subsequently returns a used automotive core for rebuilding to the retailer for credit against the sales price of the original |
| 20 | automotive core is entitled to a refund of a portion of the sales |
| 28 | tax paid on the original automotive core. The amount of the |
| •• | refund is equal to the amount that the sales tax would have been |
| 30 | reduced if the used automotive core had been traded in at the time of purchase of the original automotive core. |
| 32 | CAME OF BUILDINGS OF CHE OFFICE SUCCEMPETAGE COLOR |
| 34 | SUMMARY |
| 54 | This bill permits a sales tax trade-in credit or refund for |
| 36 | the amount allowed on a used automotive core traded in when purchasing another automotive core or returned for credit after |
| 38 | the purchase. |