

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 1090

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H.P. 767

House of Representatives, February 9, 1999

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### **An Act to Change the Tax Treatment of Truck Campers.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, reading "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative GOOLEY of Farmington.

Cosponsored by Senator BENOIT of Franklin and

Representatives: BUCK of Yarmouth, CIANCHETTE of South Portland, COLWELL of Gardiner, DAVIDSON of Brunswick, HONEY of Boothbay, LEMONT of Kittery, TRIPP of Topsham, Senator: MILLS of Somerset.

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

Sec. 1. 36 MRSA §1764, as amended by PL 1997, c. 133, §2, is further amended to read:

**§1764. Tax against certain casual sales**

The tax imposed by chapters 211 to 225 must be levied upon all casual sales involving the sale of camper trailers, truck campers, motor vehicles, special mobile equipment except farm tractors and lumber harvesting vehicles or loaders, livestock trailers, watercraft or aircraft except those sold for resale at retail sale or to a corporation, partnership, limited liability company or limited liability partnership when the seller is the owner of a majority of the common stock of the corporation or of the ownership interests in the partnership, limited liability company or limited liability partnership.

Sec. 2. 36 MRSA §1765, sub-§9, as enacted by PL 1987, c. 402, Pt. A, §180, is amended to read:

9. Camper trailers and truck campers. Camper trailers and truck campers.

**SUMMARY**

This bill provides a sales tax trade-in credit for truck campers and extends the sales tax on casual sales to truck campers.