



## **120th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2001

Legislative Document

No. 417

H.P. 327

House of Representatives, February 1, 2001

An Act to Tax Farm Implements Equally.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. Mac Failand

MILLICENT M. MacFARLAND, Clerk

Presented by Representative CRABTREE of Hope. Cosponsored by Senator SAVAGE of Knox and Representatives: BERRY of Belmont, CLOUGH of Scarborough, CRESSEY of Baldwin, HALL of Bristol, PATRICK of Rumford, STANLEY of Medway, WHEELER of Bridgewater, Senator: DAVIS of Piscataquis.

	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1752, sub-§3 is amended to read:
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	3. Farm tractor. "Farm tractor" means any self-propelled
6	vehicle designed and used primarily as a farm implement for
	drawing plows, mowing machines and other implements of
8	husbandry. <u>"Farm tractor" also includes an all-terrain vehicle</u>
	that is used as a cargo-carrying vehicle exclusively in the
10	performance of farming activities.
12	
	SUMMARY
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	Under the Maine Revised Statutes, Title 36, section 1764,
16	farm tractors are exempt from the sales and use tax. This bill
	adds to the definition of farm tractor an all-terrain vehicle
18	used as a cargo-carrying vehicle exclusively in the performance
	of farming activities, thereby exempting that vehicle from the
20	sales and use tax.