



120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 546

H.P. 425

House of Representatives, February 6, 2001

An Act to Provide a Sales Tax Exemption for Boats Used for Business.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. Mac Jailand

MILLICENT M. MacFARLAND, Clerk

Presented by Representative TRAHAN of Waldoboro. Cosponsored by Representatives: MacDOUGALL of North Berwick, McNEIL of Rockland.

	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1760, sub-§84 is enacted to read:
4	
	84. Watercraft used for business purposes. Sales of
б	watercraft, as defined in section 1503, that are purchased for
	use directly and primarily for business purposes.
8	
10	SUMMARY
12	This bill provides a sales tax exemption for watercraft that are purchased for use directly and primarily for business
14	purposes.