

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 654

H.P. 515

House of Representatives, February 13, 2001

An Act to Amend the Tax Assessed Against Certain Casual Sales.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GREEN of Monmouth.
Cosponsored by Senator LEMONT of York and
Representatives: DUNLAP of Old Town, JODREY of Bethel, MAILHOT of Lewiston,
McGLOCKLIN of Embden.

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

4 **Sec. 1. 36 MRSA §1764**, as amended by PL 1999, c. 518, §1, is
repealed and the following enacted in its place:

6 **§1764. Tax against certain casual sales**

8 **1. Tax imposed; exceptions.** The tax imposed by chapters
10 211 to 225 must be levied upon all casual sales involving the
12 sale of camper trailers, truck campers, motor vehicles, special
14 mobile equipment except farm tractors and lumber harvesting
16 vehicles or loaders, livestock trailers, watercraft or aircraft,
18 except those sold:

20 A. For resale at retail sale;

22 B. To a corporation, partnership, limited liability company
24 or limited liability partnership when the seller is the
26 owner of a majority of the common stock of the corporation
28 or a majority of the ownership interests in the partnership,
30 limited liability company or limited liability partnership;
32 or

34 C. By a corporation, partnership, limited liability company
36 or limited liability partnership when the purchaser is the
38 owner of a majority of the common stock of the corporation
or a majority of the ownership interests in the partnership,
limited liability company or limited liability partnership.

32 **SUMMARY**

34 This bill excludes from the sales tax on casual sales the
36 sale by a corporation, partnership, limited liability company or
38 limited liability partnership to an owner of a majority of the
common stock of the corporation or the ownership interests in the
partnership, limited liability company or limited liability
partnership.