

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 846

H.P. 646

House of Representatives, February 15, 2001

An Act to Provide Equity in Taxation of Certain Mobile Homes.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative ANDREWS of York.
Cosponsored by Senator LEMONT of York and
Representatives: BRUNO of Raymond, COLLINS of Wells, LOVETT of Scarborough,
MURPHY of Berwick, MURPHY of Kennebunk, WHEELER of Eliot.

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

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Sec. 1. 36 MRSA §1760, sub-§84 is enacted to read:

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6 84. Certain seasonal property. Sale of a motor home or
8 camper trailer purchased outside the State by a person who is not
a resident of the State if the motor home or camper trailer is
located in this State less than 6 months during the year.

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SUMMARY

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14 This bill provides a sales and use tax exemption for mobile
homes and camper trailers purchased outside the State by a
nonresident and located in the State less than 6 months annually.