

MAINE STATE LEGISLATURE

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RSB

L.D. 944

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TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
120TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 724, L.D. 944, Bill, "An Act to Provide Equity in the Payment of Excise Tax on Rented Equipment"

Amend the bill by striking out the title and substituting the following:

'An Act to Provide Equity in the Payment of Excise Tax on Leased Special Mobile Equipment'

Further amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §1482, sub-§7 is enacted to read:

7. Special mobile equipment; local option. A municipality may by ordinance refund a portion of the excise tax paid on leased special mobile equipment, as defined by Title 29-A, section 101, subsection 70, if the person who paid the excise tax provides evidence that the registration has been voluntarily surrendered and cancelled under Title 29-A, section 410. The amount of the refund must be the percentage of the excise tax paid that is equal to the percentage represented by the number of full months remaining in the year of the cancelled registration.'

SUMMARY

The amendment permits municipalities, by ordinance, to refund a portion of the excise tax paid on leased special mobile equipment if the registration is voluntarily surrendered and cancelled.

COMMITTEE AMENDMENT