MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

H.P. 724

House of Representatives, February 20, 2001

An Act to Provide Equity in the Payment of Excise Tax on Rented Equipment.

Reference to the Committee on Taxation suggested and ordered printed.

MILLICENT M. MacFARLAND, Clerk

Millient M. Mac Failand

Presented by Representative BUMPS of China.

	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1482, sub-§2, ¶A, as repealed and replaced by
4	PL 1975, c. 765, §18, is amended to read:
6	A. The excise tax levied in this section on a farm motor truck having 2 or 3 axles, when such trucks - are a truck is
8	used primarily for transportation of agricultural produce grown by the owner on his the owner's farm or farms, shall
10	be-the is 1/2 the annual amount during the last 6 months of the registration year; and
12	Sec. 2. 36 MRSA §1482, sub-§2, ¶B, as amended by PL 1991, c.
14	846, §16, is further amended to read:
16	B. The excise tax levied in this section on automobiles camper trailers, trucks and truck tractors is, during the
18	last 4 months of a registration year, $1/2$ the sum named in subsection 1, paragraph C_{\bullet} ; and
20	Sec. 3. 36 MRSA §1482, sub-§2, ¶C is enacted to read:
22	C. The excise tax levied in this section on special mobile
24	equipment, as defined in Title 29-A, section 101, subsection 70, that is paid by a lessee of that equipment is 1/2 of the
26	sum determined under subsection 1, paragraph C if the term of the lease is for 4 months or less.
28	
30	SUMMARY
32	This bill permits lessees of special mobile equipment who pay the excise tax on special mobile equipment to pay 1/2 the
34	annual tax if the lease is for 4 months or less.