

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2002

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Legislative Document

No. 2122

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H.P. 1620

House of Representatives, February 20, 2002

**An Act to Fairly Assess Sales Tax on Vehicles.**

(AFTER DEADLINE)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative DUNLAP of Old Town.  
Cosponsored by Senator CATHCART of Penobscot and  
Representatives: HASKELL of Milford, RICHARDSON of Brunswick, SCHNEIDER of  
Durham, THOMAS of Orono.

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  
4 further amended to read:

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

8 The tax imposed by chapters 211 to 225 must be levied upon  
10 all casual sales involving the sale of camper trailers, truck  
12 campers, motor vehicles, special mobile equipment except farm  
14 tractors and lumber harvesting vehicles or loaders, livestock  
16 trailers, watercraft or aircraft except those sold for resale at  
18 retail sale or to a corporation, partnership, limited liability  
company or limited liability partnership when the seller is the  
owner of ~~a majority of the~~ common stock of the corporation or of  
the has an ownership interest interest in the partnership,  
limited liability company or limited liability partnership or the  
seller is the spouse of such an owner or such a person with an  
ownership interest.

20 **Sec. 2. Retroactivity.** This Act applies retroactively to  
22 January 1, 2001.

24 **SUMMARY**

26 This bill provides that casual sales of certain vehicles are  
28 exempt from sales tax when sold to a corporation, partnership,  
30 limited liability company or limited liability partnership when  
the seller is the owner of common stock of the corporation or has  
32 an ownership interest in the partnership, limited liability  
company or limited liability partnership or the seller is the  
34 spouse of such an owner or such a person with an ownership  
interest. The bill applies this change retroactively to January  
1, 2001.

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