

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 187

H.P. 146

House of Representatives, January 21, 2003

An Act To Fairly Assess Sales Tax on Vehicles

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative TOBIN of Dexter.
Cosponsored by Senator DAVIS of Piscataquis and
Representatives: ANNIS of Dover-Foxcroft, CLOUGH of Scarborough, DUNLAP of Old
Town, TARDY of Newport, Senators: SAVAGE of Knox, STANLEY of Penobscot.

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
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
campers, motor vehicles, special mobile equipment except farm
12 tractors and lumber harvesting vehicles or loaders, livestock
trailers, watercraft or aircraft except those sold for resale at
14 retail sale or to a corporation, partnership, limited liability
company or limited liability partnership when the seller is the
16 owner of ~~a majority of the~~ common stock of the corporation or of
the has an ownership interests interest in the partnership,
limited liability company or limited liability partnership or
18 when 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, 2003.

24 **SUMMARY**

26 This bill provides that casual sales of certain vehicles are
28 exempt from sales tax when sold to a corporation, partnership,
limited liability company or limited liability partnership when
30 the seller is the owner of common stock of the corporation or has
an ownership interest in the partnership, limited liability
32 company or limited liability partnership or when the seller is
the spouse of such an owner or such a person with an ownership
34 interest. The bill applies this change retroactively to January
1, 2003.