

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 1074

H.P. 727

House of Representatives, March 1, 2005

An Act To Stimulate Economic Development in Maine's Aviation Industry

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative DAIGLE of Arundel.
Cosponsored by Senator PERRY of Penobscot and
Representatives: BLANCHETTE of Bangor, BOWLES of Sanford, CLOUGH of Scarborough,
DUPLESSIE of Westbrook, TUTTLE of Sanford.

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

2

Sec. 1. 36 MRSA §1760, sub-§23-C, ¶C, as enacted by PL 1999, c. 759, §2 and affected by §5, is repealed.

4

6

Sec. 2. 36 MRSA §1760, sub-§88 is enacted to read:

8

88. Aircraft and parts. Sales or leases of aircraft or repair or replacement parts exclusively for use in aircraft or in the significant overhauling or rebuilding of aircraft or aircraft parts or components.

10

12

14

SUMMARY

16

18

Current law provides an exemption from sales tax for aircraft purchased or leased by a nonresident and immediately transported out of the State.

20

22

This bill expands the exemption to include sales or leases of any aircraft and repair or replacement parts used exclusively in aircraft or in the overhauling or rebuilding of aircraft.