

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2006

Legislative Document

No. 1799

S.P. 716

In Senate, December 30, 2005

An Act To Exempt Snow Grooming Equipment and Machinery from the Personal Property Tax

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Secretary of the Senate on December 28, 2005. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 218.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator DAVIS of Piscataquis.

Cosponsored by Senators: DAMON of Hancock, HASTINGS of Oxford, PLOWMAN of Penobscot, SNOWE-MELLO of Androscoggin, WESTON of Waldo, WOODCOCK of Franklin, Representatives: BOWLES of Sanford, CARR of Lincoln.

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

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4 **Sec. 1. 36 MRSA §655, sub-§1**, as amended by PL 2003, c. 414,
Pt. B, §49 and affected by c. 614, §9, is further amended to read:

6 **1. Personal property.**

8 A. Industrial inventories including raw materials, goods in
process and finished work on hand;

10 B. Stock-in-trade, including inventory held for resale by a
12 distributor, wholesaler, retail merchant or service
establishment. "Stock-in-trade" also includes an unoccupied
14 manufactured home, as defined in Title 10, section 9002,
subsection 7, paragraph A or C, that was not previously
16 occupied at its present location, that is not connected to
water or sewer and that is owned and offered for sale by a
18 person licensed for the retail sale of manufactured homes
pursuant to Title 10, chapter 951, subchapter ~~II~~ 2;

20 C. Agricultural produce and forest products, including
22 logs, pulpwood, woodchips and lumber;

24 D. Livestock, including farm animals, neat, cattle and fowl;

26 E. The household furniture, including television sets and
musical instruments of each person in any one household; and
28 his wearing apparel, farming utensils and mechanical tools
necessary for his business;

30 F. All radium used in the practice of medicine;

32 G. Property in the possession of a common carrier while in
34 interstate transportation or held en route awaiting further
transportation to the destination named in a through bill of
36 lading;

38 H. Vessels built, in the process of construction, or
undergoing repairs, which are within the State on the first
40 day of each April and are owned by persons residing out of
the State. "Vessels" as used in this paragraph shall not be
42 construed to include pleasure vessels and boats;

44 I. Pleasure vessels and boats in the State on the first day
of each April whose owners reside out of the State, and
46 which are left in this State by the owners for the purpose
of repair or storage, except those regularly kept in the
48 State during the preceding year;

- 2 J. Personal property in another state or country and
legally taxed there;
- 4 K. Vehicles exempt from excise tax in accordance with
section 1483;
- 6 L. Registered snowmobiles as defined in Title 12, section
8 13001, subsection 25;
- 10 M. All farm machinery used exclusively in production of hay
and field crops to the aggregate actual market value not
12 exceeding \$10,000, excluding motor vehicles. Motor vehicle
shall mean any self-propelled vehicle;
- 14 N. Water pollution control facilities and air pollution
16 control facilities as defined in section 656, subsection 1,
paragraph E+;
- 18 O. All beehives;
- 20 P. All items of individually owned personal property with a
22 just value of less than \$1,000, except:
- 24 (1) Items used for industrial or commercial purposes;
and
- 26 (2) Vehicles and camp trailers as defined in section
28 1481 not subject to an excise tax; and
- 30 S. Mining property as provided in section 2854+; and
- 32 T. Snow grooming equipment and machinery.

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SUMMARY

38 This bill exempts from the personal property tax snow
grooming equipment and machinery.