

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 920

H.P. 695

House of Representatives, March 1, 2007

An Act To Repeal the Maine Use Tax

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CEBRA of Naples.
Cosponsored by Senator SNOWE-MELLO of Androscoggin and
Representatives: ANNIS of Dover-Foxcroft, AYOTTE of Caswell, JOY of Crystal, LANSLEY
of Sabattus, LEWIN of Eliot, ROBINSON of Raymond, TARDY of Newport, VAUGHAN of
Durham.

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

2 **Sec. 1. 23 MRSA §7103-A**, as enacted by PL 2005, c. 457, Pt. GGG, §5, is
3 amended to read:

4 **§7103-A. Deposit into State Transit, Aviation and Rail Transportation Fund**
5 **account**

6 Effective October 1, 2005, the Treasurer of State shall receive all revenue derived
7 from the tax levied pursuant to Title 36, chapter 361 ~~and taxes paid under Title 36,~~
8 ~~section 1865~~ and shall deposit all revenue in a separate account to be known as the State
9 Transit, Aviation and Rail Transportation Fund account.

10 **Sec. 2. 36 MRSA §1758, sub-§2**, as enacted by PL 1999, c. 708, §24, is amended
11 to read:

12 **2. Generally; tax imposed on rental payments.** This section governs the taxation
13 of tangible personal property that is purchased for resale in this State, other than at casual
14 sale, and upon which no sales tax has been paid pursuant to chapters 211 to 225 when the
15 property is rented or leased after purchase on an interim basis by the purchaser to another
16 person prior to being sold. ~~In lieu of the use tax otherwise imposed by section 1861, a~~ A
17 tax is imposed at the same rate as that provided in the case of sales taxes by section 1811
18 upon all rentals received by the purchaser for the use of that property.

19 **Sec. 3. 36 MRSA c. 215**, as amended, is repealed.

20 **Sec. 4. 36 MRSA §2908, 3rd ¶**, as repealed and replaced by PL 2005, c. 683, Pt.
21 B, §31, is repealed.

22 **Sec. 5. 36 MRSA §3218, 3rd ¶**, as repealed and replaced by PL 2003, c. 390,
23 §17, is repealed.

24 **Sec. 6. 36 MRSA §3218-A**, as enacted by PL 2003, c. 498, §10, is amended to
25 read:

26 **§3218-A. Refunds of tax for fuel used by railroads**

27 Beginning July 1, 2004, the assessor shall monitor the amount of refunds paid under
28 section 3218 for fuel consumed by vehicles operating on rails ~~and monitor the amount of~~
29 ~~use tax paid on fuel consumed by vehicles operating on rails under chapter 215.~~

30 **Sec. 7. 36 MRSA §7122, sub-§7**, as enacted by PL 2001, c. 496, §1, is repealed.

31 **Sec. 8. Revisor's review; cross-references.** The Revisor of Statutes shall
32 review the Maine Revised Statutes and include in the errors and inconsistencies bill
33 submitted to the Second Regular Session of the 123rd Legislature pursuant to Title 1,
34 section 94 any sections necessary to correct and update any cross-references in the
35 statutes to provisions of law repealed in this Act.

