

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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**Legislative Document**

**No. 1485**

H.P. 1047

House of Representatives, March 19, 2007

### **An Act Relating to Automotive Core Parts**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative MILLS of Farmington.

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

2 **Sec. 1. 36 MRSA §1752, sub-§1-H** is enacted to read:

3 **1-H. Core vehicle part.** "Core vehicle part" means a component that, when  
4 replaced, is returned to the manufacturer to be rebuilt to original specifications and then  
5 used again and that is primarily responsible for the creation or transmission of the power  
6 used to propel a vehicle, as defined in Title 29-A, section 101, subsection 91. "Core  
7 vehicle part" includes, but is not limited to, an engine, engine block, transmission, clutch,  
8 differential or drive axle.

9 **Sec. 2. 36 MRSA §1765, sub-§8,** as enacted by PL 1987, c. 402, Pt. A, §180, is  
10 amended to read:

11 **8. Livestock trailers.** Livestock trailers, including horse trailers; ~~or~~

12 **Sec. 3. 36 MRSA §1765, sub-§9,** as amended by PL 1999, c. 518, §2, is further  
13 amended to read:

14 **9. Camper trailers and truck campers.** Camper trailers and truck campers; or

15 **Sec. 4. 36 MRSA §1765, sub-§10** is enacted to read:

16 **10. Core vehicle parts.** Core vehicle parts.

17 **SUMMARY**

18 This bill provides that core vehicle parts are taxed under the sales and use tax laws  
19 based on the difference between the sale price of the purchased property and the trade-in  
20 allowance of the property taken in trade, except for transactions between dealers  
21 involving exchange of the property from inventory. Core vehicle parts are those  
22 components that when replaced are returned to the manufacturer to be rebuilt to original  
23 specifications and then used again.