

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 906

H.P. 624

House of Representatives, March 5, 2009

An Act To Amend the Rate of Tax on New Manufactured Housing

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative VALENTINO of Saco.
Cosponsored by Representatives: PILON of Saco, PIOTTI of Unity.

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

2 **Sec. 1. 30-A MRSA §4358, sub-§4, ¶B,** as enacted by PL 1989, c. 104, Pt. A,
3 §45 and Pt. C, §10, is amended to read:

4 B. If no such bill of sale is presented, evidence of certification of payment of the
5 sales tax in accordance with ~~Title 36, section 1760, subsection 40,~~ and Title 36,
6 section 1952-B.

7 **Sec. 2. 30-A MRSA §7060, sub-§1, ¶C,** as amended by PL 1989, c. 6 and c. 9,
8 §2 and repealed and replaced by c. 104, Pt. A, §55 and amended by c. 104, Pt. C, §§8 and
9 10, is further amended to read:

10 C. Requiring persons, other than a dealer licensed by the State with a sales tax
11 certificate issued by the State Tax Assessor, who intend to construct or locate in the
12 plantation new manufactured housing, as defined in section 4358, subsection 1, to
13 provide:

14 (1) A bill of sale indicating the name, address, dealer registration number and
15 sales tax certificate number of the person who sold or provided the manufactured
16 housing to the buyer locating the housing in the plantation; or

17 (2) Certification of payment of the sales tax in accordance with ~~Title 36, section~~
18 ~~1760, subsection 40 and~~ Title 36, section 1952-B.

19 In any plantation ~~which~~ that requires a permit for manufactured housing, the permit is
20 deemed to be not approved or valid until payment of the sales tax has been certified
21 with the assessors or the Maine Land Use Regulation Commission.

22 **Sec. 3. 36 MRSA §1760, sub-§40,** as amended by PL 2005, c. 618, §3, is further
23 amended to read:

24 **40. Manufactured housing.** Sales of:

25 A. Used manufactured housing; ~~and,~~

26 ~~B. New manufactured housing to the extent of all costs, other than materials,~~
27 ~~included in the sale price, but the exemption may not exceed 50% of the sale price.~~

28 **SUMMARY**

29 Under current law, new manufactured housing receives a partial sales tax exemption
30 of up to 50% of the sales price, or 2.5% based on the current sales tax rate of 5%. This
31 bill removes that partial sales tax exemption and corrects cross-references to reflect that.