

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 415

S.P. 119

In Senate, February 10, 2011

An Act To Provide a Sales Tax Trade-in Credit for Core Parts

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR.
Secretary of the Senate

Presented by Senator THOMAS of Somerset.
Cosponsored by Representative GIFFORD of Lincoln and
Representatives: CEBRA of Naples, CRAFTS of Lisbon, HARVELL of Farmington, PARRY
of Arundel.

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

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

3 **1-I. Core part.** "Core part" means a component that, when replaced, is returned to
4 the manufacturer to be rebuilt and used again.

5 **Sec. 2. 36 MRSA §1765, sub-§7**, as amended by PL 2009, c. 207, §2, is further
6 amended to read:

7 **7. Special mobile equipment.** Special mobile equipment; ~~or~~

8 **Sec. 3. 36 MRSA §1765, sub-§8**, as amended by PL 2009, c. 207, §3, is further
9 amended to read:

10 **8. Trailers and truck campers.** Trailers and truck campers; ~~or~~

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

12 **10. Core parts.** A core part when exchanged for a similar item for a similar use.

13 **SUMMARY**

14 This bill provides a sales tax trade-in credit for core parts. Core parts are those
15 components that when replaced or rebuilt are used again.