

# MAINE STATE LEGISLATURE

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Date: 5/31/11

L.D. 713  
(Filing No. H-433)

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 544, L.D. 713, Bill, "An Act To Amend the Definition of "Retail Sale" for Purposes of the Sales and Use Tax Law"

Amend the bill by striking out the title and substituting the following:

**'An Act To Amend the Definition of "Automobile" for Purposes of the Sales and Use Tax Law'**

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

**Sec. 1. 36 MRSA §1752, sub-§1-B**, as amended by PL 2007, c. 627, §37, is further amended to read:

**1-B. Automobile.** "Automobile" means a self-propelled 4-wheel motor vehicle designed primarily to carry passengers and not designed to run on tracks. "Automobile" includes a pickup truck or van with a registered gross vehicle weight of ~~6,000~~ 10,000 pounds or less.'

**SUMMARY**

This amendment replaces the bill. This amendment changes the definition of "automobile" for the purposes of the Sales and Use Tax Law. "Automobile," as defined in the Maine Revised Statutes, Title 36, section 1752, includes all cars and other passenger vehicles. It also includes pickup trucks and vans weighing 6,000 pounds or less. The amendment increases the maximum weight to 10,000 pounds. Amending the definition of "automobile" affects the sales tax exemption for automobiles used in driver education, automobiles sold to amputee veterans who are granted free registration and automobiles purchased outside the State by a nonresident and subsequently used in Maine. The definition change affects the purchase of an automobile and automobile parts and accessories by a person engaged in renting automobiles on a short-term basis, the purchase of an automobile by a person engaged in renting automobiles for one year or more and the purchase of automobile repair parts used in the repair of an automobile pursuant to an extended service contract, which was the intent of the bill. It also affects

**COMMITTEE AMENDMENT**

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COMMITTEE AMENDMENT "A" to H.P. 544, L.D. 713

1 provisions related to the sales tax on rental vehicles and affects the sales and use tax  
2 exemption for purchase and use of a loaner vehicle by a new vehicle dealer. It affects the  
3 reimbursement of excise tax paid on certain automobiles rented for a period of less than  
4 one year.