

# MAINE STATE LEGISLATURE

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SMC  
2013

L.D. 1809

Date: 3/19/12

(Filing No. H-795)

Majority

TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1333, L.D. 1809, Bill, "An Act To Apply the Sales Tax on Camper Trailers and Motor Homes Purchased for Rental in the Same Manner as on Automobiles Purchased for Rental"

Amend the bill in section 1 in paragraph B by striking out all of subparagraph (15) (page 2, lines 8 to 11 in L.D.) and inserting the following:

'(15) The sale, to a person engaged in the business of renting or leasing motor homes, as defined in Title 29-A, section 101, subsection 40, or camper trailers, of motor homes or camper trailers for rental.'

Amend the bill in section 2 in subsection 17-B in the 3rd and 4th lines (page 2, lines 16 and 17 in L.D.) by striking out the following: "as defined in section 1481, subsection 1-A but without restriction on length."

Amend the bill by inserting at the end before the summary the following:

**'Sec. 3. Effective date.** This Act takes effect October 1, 2012.'

SUMMARY

This amendment changes the reference to "camper trailer" to that definition used in the sales and use tax laws instead of the definition used in the property tax laws and adds an effective date.

FISCAL NOTE REQUIRED

(See attached)

**COMMITTEE AMENDMENT**



# 125th MAINE LEGISLATURE

LD 1809

LR 2740(02)

**An Act To Apply the Sales Tax on Camper Trailers and Motor Homes Purchased for Rental in the Same Manner as on Automobiles Purchased for Rental**

**Fiscal Note for Bill as Amended by Committee Amendment "A" (H-795)**

**Committee: Taxation**

**Fiscal Note Required: Yes**

## Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$55,465	\$111,824	\$100,641
<b>Revenue</b>				
General Fund	\$0	(\$55,465)	(\$111,824)	(\$100,641)
Other Special Revenue Funds	\$0	(\$2,919)	(\$5,885)	(\$5,297)

### Fiscal Detail and Notes

The bill provides that camper trailers and motor homes purchased for rental after October 1, 2012 will not be subject to sales tax at the time of purchase. Instead, the rental of such a vehicle shall be considered to be a taxable service. These changes will reduce General Fund receipts by \$55,465 in FY 2012-13 and will reduce revenue sharing by \$2,919 in that year. General Fund revenue reductions will increase to an estimated \$111,824 in FY 2013-14, but losses will begin diminishing in FY 2014-15 as more rentals become subject to sales tax.