

MAINE STATE LEGISLATURE

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126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 720

H.P. 492

House of Representatives, February 26, 2013

**An Act To Eliminate Sales Tax Exemptions for Snowmobiles and
All-terrain Vehicles Purchased by Nonresidents for Use in the State**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative MAREAN of Hollis.
Cosponsored by Senator HASKELL of Cumberland and
Representatives: AYOTTE of Caswell, BENNETT of Kennebunk, BLACK of Wilton,
FREDETTE of Newport, GOODE of Bangor, KNIGHT of Livermore Falls, TIPPING-SPITZ
of Orono, WINCHENBACH of Waldoboro.

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

2 **Sec. 1. 12 MRSA §13003, sub-§2, ¶A**, as affected by PL 2003, c. 614, §9 and
3 amended by c. 695, Pt. B, §9 and affected by Pt. C, §1, is repealed.

4 **Sec. 2. 36 MRSA §1760, sub-§25-A**, as amended by PL 2007, c. 438, §40, is
5 further amended to read:

6 **25-A. All-terrain vehicles.** Sales of all-terrain vehicles, as defined in Title 12,
7 section 13001, purchased by an individual who is not a resident of this State if the
8 individual is not required to register the all-terrain vehicle under Title 12, section 13155
9 and does not use or store the all-terrain vehicle in this State.

10 **Sec. 3. 36 MRSA §1760, sub-§25-B**, as amended by PL 2007, c. 438, §41, is
11 further amended to read:

12 **25-B. Snowmobiles.** Sales of snowmobiles, as defined in Title 12, section 13001,
13 subsection 25, purchased by an individual who is not a resident of this State if the
14 individual is not required to register the snowmobile under Title 12, section 13104 and
15 does not use or store the snowmobile in this State.

16 **Sec. 4. Effective date.** This Act takes effect October 1, 2013.

17 **SUMMARY**

18 This bill eliminates the sales tax exemptions for all-terrain vehicles and snowmobiles
19 purchased in the State for nonresidents who are required to register and who store or use
20 in the State the snowmobile or all-terrain vehicle.