

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals  
(may include minor formatting differences from printed original)



# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

---

Legislative Document

No. 79

S.P. 27

In Senate, January 20, 2015

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

---

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Secretary of the Senate

Presented by Senator DIAMOND of Cumberland.  
Cosponsored by Representative COREY of Windham and  
Representative: BRYANT of Windham.

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 **Sec. 5. Effective date.** This Act takes effect October 1, 2015.

14 **SUMMARY**

15 This bill provides a sales tax trade-in credit for core parts. A core part is a  
16 component that, when replaced, is returned to the manufacturer to be rebuilt and used  
17 again.