

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 scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

OME
ROHS

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24

L.D. 1411

Date: 6-16-15

(Filing No. H-452)

Reproduced and distributed under the direction of the Clerk of the House.

STATE OF MAINE
HOUSE OF REPRESENTATIVES
127TH LEGISLATURE
FIRST REGULAR SESSION

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 526,
L.D. 1411, Bill, "An Act To Amend the Tax Laws"

Amend the amendment by inserting after the 4th indented paragraph after the title the following:

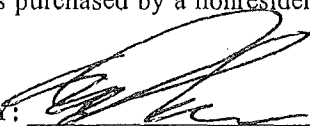
'Amend the bill in Part A by inserting after section 18 the following:

'Sec. A-19. 36 MRSA §1760, sub-§25-C is enacted to read:

25-C. Snowmobile; all-terrain vehicle. The sale of a snowmobile, as defined in Title 12, section 13001, subsection 25, or an all-terrain vehicle, as defined in Title 12, section 13001, subsection 3, to an individual who is not a resident of this State, unless the seller is a retailer in this State.'

SUMMARY

This amendment provides a sales and use tax exemption for snowmobiles and all-terrain vehicles purchased by a nonresident individual unless the seller is a retailer in this State.

SPONSORED BY:  _____

(Representative SHAW)

TOWN: Standish

FISCAL NOTE REQUIRED
(See attached)

HOUSE AMENDMENT

Approved: 06/16/15 *MISC*



127th MAINE LEGISLATURE

LD 1411

LR 480(05)

An Act To Amend the Tax Laws

Fiscal Note for House Amendment *A* to Committee Amendment "A"
Sponsor: Rep. Shaw of Standish
Fiscal Note Required: Yes

Fiscal Note

Minor revenue decrease - General Fund
Minor revenue decrease - Other Special Revenue Funds

Fiscal Detail and Notes

This amendment provides a sales and use tax exemption for snowmobiles and all-terrain vehicles purchased by a nonresident unless the seller is a retailer in this state and would reduce General Fund and Other Special Revenue Funds revenue for sales tax collected on casual sales. This reduction is expected to be minor not requiring any change to the budget.