

MAINE STATE LEGISLATURE

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129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 86

H.P. 72

House of Representatives, January 15, 2019

**An Act To Provide That Persons Who Produce Maple Syrup and
Honey Commercially Are Eligible for the Sales Tax Refund and
Exemption for Commercial Agricultural Production**

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R(t) B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative KINNEY of Knox.
Cosponsored by Senator BLACK of Franklin and
Representatives: BERRY of Bowdoinham, DILLINGHAM of Oxford, HICKMAN of
Winthrop, MILLETT of Waterford, STEWART of Presque Isle, Senators: DAVIS of
Piscataquis, DILL of Penobscot.

1 **Emergency preamble. Whereas,** acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** expansion of sales tax exemptions and refunds for producers of maple
4 syrup and honey is needed as soon as possible to reduce the cost of production during the
5 production seasons; and

6 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
7 the meaning of the Constitution of Maine and require the following legislation as
8 immediately necessary for the preservation of the public peace, health and safety; now,
9 therefore,

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

11 **Sec. 1. 36 MRSA §2013, sub-§1, ¶A,** as amended by PL 2011, c. 657, Pt. N, §2
12 and affected by §3, is further amended to read:

13 A. "Commercial agricultural production" means commercial production of crops,
14 maple syrup, honey, plants, trees, compost and livestock.

15 **Sec. 2. 36 MRSA §2013, sub-§1, ¶C,** as corrected by RR 2011, c. 2, §41, is
16 amended to read:

17 C. "Depreciable machinery and equipment" means, except as otherwise provided by
18 this paragraph, that part of the following machinery and equipment for which
19 depreciation is allowable under the Code and repair parts for that machinery and
20 equipment:

21 (1) New or used machinery and equipment for use directly and primarily in
22 commercial agricultural production, including self-propelled vehicles;
23 attachments and equipment for the production of field and orchard crops; new or
24 used machinery and equipment for use directly and primarily in production of
25 milk, maple syrup or honey, animal husbandry and production of livestock,
26 including poultry; new or used machinery and equipment used in the removal and
27 storage of manure; and new or used machinery and equipment not used directly
28 and primarily in commercial agricultural production, but used to transport
29 potatoes from a truck into a storage location;

30 (2) New or used watercraft, nets, traps, cables, tackle and related equipment
31 necessary to and used directly and primarily in commercial fishing;

32 (3) New or used watercraft, machinery or equipment used directly and primarily
33 for commercial aquacultural production, including, but not limited to: nets; ropes;
34 cables; anchors and anchor weights; shackles and other hardware; buoys; fish
35 tanks; fish totes; oxygen tanks; pumping systems; generators; water-heating
36 systems; boilers and related pumping systems; diving equipment; feeders and
37 related equipment; power-generating equipment; tank water-level sensors;
38 aboveground piping; water-oxygenating systems; fish-grading equipment; safety
39 equipment; and sea cage systems, including walkways and frames, lights, netting,
40 buoys, shackles, ropes, cables, anchors and anchor weights; and

1 (4) New or used machinery and equipment for use directly and primarily in
2 commercial wood harvesting, including, but not limited to, chain saws, skidders,
3 delimiters, forwarders, slashers, feller bunchers and wood chippers.

4 "Depreciable machinery and equipment" does not include a motor vehicle as defined
5 in section 1752, subsection 7 or a trailer as defined in section 1752, subsection 19-A.

6 **Sec. 3. Application.** This Act applies to sales made on or after July 1, 2019.

7 **Emergency clause.** In view of the emergency cited in the preamble, this
8 legislation takes effect when approved.

9 **SUMMARY**

10 This bill expands the sales tax refund and exemption for commercial agricultural
11 production to include the commercial production of maple syrup and honey.