

MAINE STATE LEGISLATURE

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Date: 6/3/19

L.D. 873
(Filing No. H-442)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 647, L.D. 873, Bill, "An Act To Limit Registration Fees on Water Well Drilling Equipment To Encourage Purchasing of Modern Equipment for Rural Well Construction"

Amend the bill by striking out the title and substituting the following:

'An Act To Clarify the Application of the Motor Vehicle Excise Tax to Water Well Drilling Equipment'

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §1481, sub-§3, as amended by PL 2003, c. 414, Pt. B, §52 and affected by c. 614, §9, is further amended to read:

3. Motor vehicle. "Motor vehicle" means any self-propelled vehicle not operated exclusively on tracks, including motorcycles, but not including aircraft. "Motor vehicle" does not include any vehicle prohibited by law from operating on the public highways. "Motor vehicle" does not include any snowmobile as defined in Title 12, section 13001. "Motor vehicle" does not include water well drilling equipment attached to a self-propelled vehicle and used for business purposes by a person licensed under Title 32, chapter 69-C.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment provides that water well drilling equipment attached to a self-propelled vehicle is not considered part of the motor vehicle for purposes of the motor vehicle excise tax.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT



ROFS

129th MAINE LEGISLATURE

LD 873

LR 2173(02)

An Act To Limit Registration Fees on Water Well Drilling Equipment To Encourage Purchasing of Modern Equipment for Rural Well Construction

Fiscal Note for Bill as Amended by Committee Amendment *A(H-442)*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Potential current biennium revenue decrease - General Fund

Potential current biennium revenue decrease - Local Government Fund

Fiscal Detail and Notes

This bill would exempt water well-drilling equipment from the motor vehicle excise tax and therefore it would become eligible for assessment of property taxes. If the business is also eligible for either the Business Equipment Tax Reimbursement (BETR) or Business Equipment Tax Exemption (BETE) programs, reimbursements to taxpayers or municipalities would be increased. No estimate of any potential increase has been made.

The bill would decrease municipal excise tax revenues. However, some of this reduction could be made up by the assessment of property taxes. No estimate has been made at this time.