

MAINE STATE LEGISLATURE

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L.D. 2008

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Date: 2/24/20

(Filing No. H- 693)

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TAXATION

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STATE OF MAINE

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HOUSE OF REPRESENTATIVES

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129TH LEGISLATURE

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SECOND REGULAR SESSION

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COMMITTEE AMENDMENT "A" to H.P. 1429, L.D. 2008, Bill, "An Act Making Technical Changes to the Maine Tax Laws"

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Amend the bill in Part B by inserting after section 1 the following:

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Sec. B-2. 36 MRSA §1811, sub-§1, ¶A, as enacted by PL 2019, c. 401, Pt. B, §16, is amended by repealing and replacing subparagraph (4) to read:

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(4) Ten percent on the value of rental for a period of less than one year of:

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(a) An automobile;

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(b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or

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(c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty.

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Sec. B-3. 36 MRSA §1811, sub-§1, ¶B, as enacted by PL 2019, c. 401, Pt. B, §16, is amended by repealing and replacing subparagraph (4) to read:

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(4) Ten percent on the value of rental for a period of less than one year of:

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(a) An automobile;

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(b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or

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(c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty.

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Sec. B-4. 36 MRSA §1811, sub-§1, ¶C, as enacted by PL 2019, c. 401, Pt. B, §16, is amended by repealing and replacing subparagraph (4) to read:

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(4) Ten percent on the value of rental for a period of less than one year of:

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- (a) An automobile;
- (b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or
- (c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; and

Sec. B-5. 36 MRSA §1811, sub-§1, ¶D, as enacted by PL 2019, c. 401, Pt. B, §16, is amended by repealing and replacing subparagraph (4) to read:

(4) Ten percent on the value of rental for a period of less than one year of:

- (a) An automobile;
- (b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or
- (c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; and'

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

SUMMARY

This amendment clarifies the existing law that provides that the 10% sales tax rate applies to 3 categories of motor vehicles rented for less than one year: automobiles; pickup trucks or vans weighing less than 26,000 pounds that are rented from a person primarily engaged in the business of renting automobiles; and certain loaner vehicles.