

MAINE STATE LEGISLATURE

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Date 6/13/23

L D 1303
(Filing No H- 524)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to HP 828, L D 1303, "An Act to Exempt Boats and All-terrain Vehicles Purchased for Qualified Commercial Fishing or Commercial Farming from State Sales Tax"

Amend the bill by striking out the title and substituting the following
'An Act to Exempt Utility Vehicles Purchased for Qualified Commercial Fishing or Commercial Farming from State Sales Tax'

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

'Sec. 1. 36 MRSA §2013, sub-§1, ¶C, as amended by PL 2019, c 7, §2, is further amended by amending the first blocked paragraph to read

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

Sec. 2. 36 MRSA §2013, sub-§1, ¶D is enacted to read

D "Utility vehicle" means a self-propelled vehicle designed with a bed, principally for the purpose of transporting material or cargo in connection with construction, agriculture, forestry, grounds maintenance, lawn and garden maintenance, materials handling or similar activities, that has an attainable speed in one mile on a paved, level surface of more than 20 miles per hour but not more than 25 miles per hour "Utility vehicle" does not include an all-terrain vehicle as defined in Title 12, section 13001, subsection 3.'

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

SUMMARY

This amendment replaces the bill The amendment adds utility vehicles to the definition of "depreciable machinery and equipment" in the law governing the refund of

COMMITTEE AMENDMENT

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COMMITTEE AMENDMENT "A" to H P 828, L D 1303

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sales tax on depreciable machinery and equipment used in commercial agricultural production, commercial fishing, commercial aquacultural production and commercial wood harvesting

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



131st MAINE LEGISLATURE

LD 1303

LR 1884(02)

An Act to Exempt Boats and All-terrain Vehicles Purchased for Qualified Commercial Fishing or Commercial Farming from State Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-524)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$70,300	\$175,750	\$184,300	\$190,950
Revenue				
General Fund	(\$70,300)	(\$175,750)	(\$184,300)	(\$190,950)
Other Special Revenue Funds	(\$3,700)	(\$9,250)	(\$9,700)	(\$10,500)

Fiscal Detail and Notes

This bill adds utility vehicles to the existing sales tax refund for purchases of depreciable equipment for use in commercial agriculture, fishing, aquaculture and wood harvesting. It will reduce General Fund revenue by \$70,300 in fiscal year 2023-24 and \$175,750 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$3,700 in fiscal year 2023-24 and \$9,250 in fiscal year 2024-25.