

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 1303

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H.P. 828

House of Representatives, March 23, 2023

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

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative FAULKINGHAM of Winter Harbor.  
Cosponsored by Senator MOORE of Washington and  
Representatives: CRAY of Palmyra, DAVIS of East Machias, GUERRETTE of Caribou,  
HALL of Wilton, HEPLER of Woolwich, LANDRY of Farmington, STROUT of Harrington,  
THORNE of Carmel.

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

2 **Sec. 1. 36 MRSA §1760, sub-§115** is enacted to read:

3 **115. Commercial fishing or agricultural production; boats; all-terrain vehicles.**  
4 Beginning January 1, 2024, sales of boats and all-terrain vehicles used directly and  
5 exclusively in commercial fishing or commercial agricultural production to a qualified  
6 purchaser. The seller is required to obtain from the purchaser an affidavit as prescribed by  
7 the assessor, to be maintained in the seller's records, attesting to the qualification of the  
8 purchase for exemption pursuant to this subsection. For the purposes of this subsection,  
9 unless the context otherwise indicates, the following terms have the following meanings.

10 A. "All-terrain vehicle" has the same meaning as in Title 12, section 13001, subsection  
11 3.

12 B. "Commercial agricultural production" has the same meaning as in section 2013,  
13 subsection 1, paragraph A.

14 C. "Commercial fishing" has the same meaning as in section 2013, subsection 1,  
15 paragraph B.

16 D. "Qualified purchaser" means a purchaser who, pursuant to section 2013, subsection  
17 3, has obtained a certificate from the assessor stating that the purchaser is engaged in  
18 commercial fishing or commercial agricultural production.

19 **SUMMARY**

20 This bill exempts from sales tax sales of boats and all-terrain vehicles used directly and  
21 exclusively in commercial fishing or commercial agricultural production to a qualified  
22 purchaser. The bill defines "qualified purchaser" to mean a purchaser who, pursuant to the  
23 law governing the refund of sales tax on depreciable machinery and equipment purchases,  
24 has obtained a certificate from the State Tax Assessor stating that the purchaser is engaged  
25 in commercial fishing or commercial agricultural production. It also requires the seller to  
26 obtain from the purchaser an affidavit as prescribed by the assessor attesting to the  
27 qualification of the purchase for exemption.