MAINE STATE LEGISLATURE

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NINETY-EIGHTH LEGISLATURE

Legislative Document

No. 1295

H. P. 910

House of Representatives, March 14, 1957
Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Beyer of Cape Elizabeth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED FIFTY-SEVEN

AN ACT Relating to Sales and Use Tax on Certain Boats Sold to Nonresidents.

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

- R. S., c. 17, § 10, sub-§ XXI, additional. Section 10 of chapter 17 of the Revised Statutes, as amended, is hereby further amended by adding thereto a new subsection XXI, as follows:
 - 'XXI. Yachts and other pleasure boats sold to nonresidents. Sales to nonresidents of yachts and other pleasure boats to be registered or documented with home ports outside the State and to be either delivered outside the State or delivered in the State and intended to be sailed or transported outside the State immediately upon delivery by the seller.'