

MAINE STATE LEGISLATURE

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N I N E T Y - E I G H T H L E G I S L A T U R E

Legislative Document

No. 1493

H. P. 1050

House of Representatives, April 12, 1957.

Reported by Mr. Brown from the Committee on Taxation. Printed under joint rules No. 10.

HARVEY R. PEASE, Clerk

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.

Emergency preamble. Whereas, the continued operation of the boatbuilding industry in the coastal counties of this State is vital to the economy of those counties and to the welfare of the residents thereof; and

Whereas, the boats built in this State are sold almost exclusively to nonresidents in a strongly competitive market; and

Whereas, the imposition of the Maine sales tax upon sales by Maine boatbuilders of boats to nonresidents is resulting in substantial loss of sales to Maine boatbuilders and will, by reason of the publicity being given to such tax by nonresident boatbuilders, result in substantial additional loss of such sales; and

Whereas, the boatbuilding industry in Maine is thereby affected to the extent that the continued operation of the Maine boatbuilding establishments during the spring and summer of the current year and thereafter is endangered; and

Whereas, the closing of such boatbuilding establishments would result in the loss of employment by a great number of people in said counties and the loss of substantial amounts of business by business concerns in Maine which furnish materials and supplies to such boatbuilding establishments; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now therefore,

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 Re-

vised Statutes, as amended, is hereby further amended by adding thereto a new subsection XXI, as follows:

'XXI. Boats sold to nonresidents. Sales to nonresidents of yachts and other pleasure boats and commercial vessels and boats to be registered or documented with home ports outside the State and either delivered outside the State or delivered in the State to be sailed or transported outside the State immediately upon delivery by the seller.'

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.