

# MAINE STATE LEGISLATURE

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LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE  
One Hundred and Sixth Legislature  
1ST SPECIAL SESSION  
JANUARY 2, 1974 TO MARCH 29, 1974  
AND BY THE  
One Hundred and Seventh Legislature  
REGULAR SESSION  
JANUARY 1, 1975 TO JULY 2, 1975

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN  
ACCORDANCE WITH THE REVISED STATUTES OF 1964, TITLE 3,  
SECTION 164, SUBSECTION 6.

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THE KNOWLTON AND MCLEARY COMPANY  
FARMINGTON, MAINE  
1975

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PUBLIC LAWS  
OF THE  
STATE OF MAINE

AS PASSED BY THE  
One Hundred and Seventh Legislature

1975

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## CHAPTER 317

## AN ACT Relating to Sales Tax on Aircraft and Sales Tax Exemption on Trade-in Credit for Aircraft.

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

Sec. 1. 36 MRSA § 1752, sub-§ 1-A is enacted to read:

1-A. Aircraft. "Aircraft" means any powered contrivance designed for navigation in the air except a rocket or missile.

Sec. 2. 36 MRSA § 1764 is amended to read:

§ 1764. Tax against isolated motor vehicle or aircraft transactions except sale for resale

The tax imposed by chapters 211 to 225 shall be levied upon all isolated transactions involving the sale of motor vehicles or aircraft excepting those sold for resale, and excepting an isolated transaction involving the sale of motor vehicles or aircraft to a corporation when the seller is the owner of a majority of the common stock of such corporation.

Sec. 3. 36 MRSA § 1765, as reenacted by P&SL 1969, c. 154, Sec. G, § 1, is amended to read:

§ 1765. Trade-in credit for vehicles or aircraft

When one or more motor vehicles, aircraft or farm tractors are traded in toward the sale price of another motor vehicle, aircraft or farm tractor, the tax imposed by chapters 211 to 225 shall be levied only upon the difference between the sale price of the purchased motor vehicle, aircraft or farm tractor and the sale price of the motor vehicle or vehicles, aircraft or farm tractor or tractors taken in trade, except for transactions between dealers involving exchange of farm tractors, aircraft or motor vehicles from inventory.

Effective October 1, 1975

## CHAPTER 318

## AN ACT to Repeal Exclusions Granted under the Consumer Credit Code to Certain Loans Made by Supervised Financial Institutions.

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

9-A MRSA § 1-202, sub-§ 7, as enacted by PL 1973, c. 762, § 1, is repealed and the following enacted in place thereof:

7. A loan made by a supervised financial organization when the loan is a low interest educational loan made for the purpose of financing expenses related to the borrower's attendance at an institution of post-secondary education, and on which the finance charge does not exceed  $7\frac{1}{2}\%$  per year on the

unpaid balances of the amount financed or such finance charge in excess thereof as the United States Secretary of Health, Education and Welfare shall from time to time establish, and which is insured, guaranteed or subsidized by the Federal Government or a state or by a nonprofit private loan guaranty organization; or

8. A loan made by a supervised financial organization when the loan is secured by a first mortgage on real estate and the security interest in real estate is not made for the purpose of circumventing or evading this Act. Such exemption shall not apply to loans involving mobile homes. For the purposes of this subsection, "mobile home" shall mean a structure, transportable in one or more sections, which is 8 body feet or more in width and is 32 body feet or more in length, and which is built on a permanent chassis and designed to be used as a dwelling with or without permanent foundation when connected to the required utilities, and includes the plumbing, heating, air conditioning and electrical systems contained therein.

Effective October 1, 1975

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## CHAPTER 319

AN ACT to Facilitate the Collection of Real Estate Taxes on Mobile Homes.

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

Sec. 1. 29 MRSA § 354, sub-§ 5, as enacted by PL 1973, c. 520, § 1, is amended to read:

5. **Certificate for mobile homes.** No ~~house trailer~~ **mobile home**, as defined in Title 36, section 1481, shall be moved over the highways of this State ~~through use of dealer plates~~ unless the operator of the vehicle hauling such ~~trailer mobile home~~ has in his possession a written certificate from the tax collector of the municipality from which the ~~trailer mobile home~~ is being moved, identifying the ~~trailer mobile home~~ and stating that all property taxes applicable to the ~~trailer mobile home~~, including those for the current tax year, have been paid or that the ~~trailer mobile home~~ is exempt from such taxes. The tax year shall be the period from April 1st through March 31st.

Sec. 2. 29 MRSA § 1703, as last amended by PL 1973, c. 213, is further amended by adding at the end a new paragraph to read:

Permits shall not be granted unless the applicant presents a written certificate from the tax collector of the municipality from which the mobile home is being moved, identifying the mobile home and stating that all property taxes applicable to the mobile home, including those for the current tax year, have been paid or that the mobile home is exempt from such taxes.

Effective October 1, 1975