

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINTH LEGISLATURE

AT THE

SECOND REGULAR SESSION

January 2, 1980 to April 3, 1980

AND AT THE

THIRD SPECIAL SESSION

May 22, 1980

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

K. J. Printing Co.
Augusta, Maine

PUBLIC LAWS
OF THE
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SECOND REGULAR SESSION
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ONE HUNDRED AND NINTH LEGISLATURE
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CHAPTER 687
H. P. 1908 — L. D. 1974

AN ACT to Revise the Law Concerning Sales Tax Exemptions.

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

Sec. 1. 1 MRSA § 2601, as amended by PL 1979, c. 467, § 1, is repealed and the following enacted in its place:

§ 2601. Review of statutory provisions

The following statutory provisions shall be reviewed according to the following schedule.

1. Review of sales tax exemptions. The sales tax exemptions contained in Title 36, Part 3, except the exemptions provided by Title 36, section 1760, subsections 1 and 2, shall be reviewed by January 1, 1982 and every 4 years thereafter.

2. Review of property tax exemptions. The property tax exemptions contained in Title 36, Part 2, shall be reviewed by January 1, 1984 and every 4 years thereafter.

Sec. 2. 1 MRSA § 2602, first sentence, as enacted by PL 1977, c. 696, § 15, is amended to read:

Any legislative committee having jurisdiction over a statutory provision listed in section 2601 shall prepare and submit to the Legislature, within 30 legislative days after the convening of the ~~first~~ **2nd** regular session after the date set out in section 2601 for review of that provision, a report evaluating the advisability of retaining the statutory provision.

Sec. 3. 1 MRSA § 2603, sub-§ 1, as enacted by PL 1977, c. 696, § 15, is repealed and the following enacted in its place:

1. Report. A report prepared pursuant to section 2602 shall include:

A. An evaluation of the past effectiveness of the statutory provision;

B. An evaluation of the future need for the statutory provision;

C. An examination of alternative methods of attaining the purpose of the provision;

D. An estimate of the cost of retaining the provision;

E. An evaluation of the economic impact of the exemption on the State or community;

F. A determination of which groups or individuals are assisted by the exemption and their approximate number; and

G. A recommendation of the committee as to the amendment, repeal, replacement or retention of the provision. If amendment or repeal is recommended, the report shall include the necessary legislation.

Sec. 4. 36 MRSA § 660, as last amended by PL 1977, c. 696, § 266, is repealed and the following enacted in its place:

§ 660. Legislative review of exemptions

The legislative committee having jurisdiction over the review of property tax exemptions provided in Title 1, chapter 31, shall be the joint standing committee of the Legislature having jurisdiction over the subject of taxation.

Sec. 5. 36 MRSA § 1760, sub-§ 15 is repealed.

Sec. 6. 36 MRSA § 1760, sub-§ 25, as last amended by PL 1969, c. 590, § 68, is further amended by adding at the end the following:

If a craft so registered is registered for a location or home port in the State, within 6 months of the date of purchase, the person seeking registration shall be liable for the use tax on the basis of the original purchase price.

Sec. 7. 36 MRSA § 1760, sub-§ 27, is amended by adding at the end a new sentence to read:

If any such craft are registered for use in Maine within 6 months of the date of purchase, the person seeking registration shall be liable for use tax on the basis of the original purchase price.

Sec. 8. 36 MRSA § 1760-A, as amended by PL 1977, c. 696, § 274, is repealed and the following enacted in its place:

§ 1760-A. Legislative review of sales tax exemptions

The legislative committee having jurisdiction over the review of sales tax exemptions provided in Title 1, chapter 31, shall be the joint standing committee of the Legislature having jurisdiction over the subject of taxation.