

# MAINE STATE LEGISLATURE

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**LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED BY THE

ONE HUNDRED AND TWELFTH LEGISLATURE

**FIRST REGULAR SESSION**

December 5, 1984 to June 20, 1985  
Chapters 384-End

AND AT THE

**FIRST SPECIAL SESSION**

November 13, 1985

PUBLISHED BY THE DIRECTOR OF REVISOR OF STATUTES IN  
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,  
TITLE 3, SECTION 163-A, SUBSECTION 4.

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J.S. McCarthy Co., Inc.  
Augusta, Maine  
1985

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**PUBLIC LAWS**  
OF THE  
**STATE OF MAINE**

AS PASSED AT THE  
FIRST REGULAR SESSION  
CONTINUED

and

FIRST SPECIAL SESSION

of the

ONE HUNDRED AND TWELFTH LEGISLATURE

1985

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J. Safety seat belts on 1966 and subsequent models;

K. Steering mechanism;

L. Tires; and

M. Windshield wipers; i

N. Catalytic converter on 1983 and subsequent models; and

O. Filler neck restriction on 1983 and subsequent models.

Sec. 3. 29 MRSA §2503, sub-§1-A is enacted to read:

1-A. Inspection standard for catalytic converter. Notwithstanding the inspection standards of subsection 1, a catalytic converter subject to the inspection required by section 2502 shall meet the rules promulgated by the Chief of the State Police and shall be safely attached or secured to the chassis or body of the vehicle.

Effective September 19, 1985.

## CHAPTER 411

S.P. 187 - L.D. 505

### AN ACT to Reform the Law Relating to Farm Equipment Sales Tax Exemption.

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

Sec. 1. 36 MRSA §2013, sub-§1, ¶C, as amended by PL 1981, c. 680, is further amended to read:

C. "Depreciable machinery and equipment" means that part of the following machinery and equipment for which depreciation is allowable under the United States Internal Revenue Code:

(1) New or used machinery and equipment for use by the purchaser directly and primarily in commercial agricultural production, including self-propelled vehicles, but excluding motor vehicles as defined in section

1752, subsection 7, attachments and equipment for the production of field and orchard crops; new or used machinery and equipment used in production of milk and in animal husbandry and production of livestock, including poultry; or

(2) New or used watercraft used directly and primarily for commercial fishing; and nets, traps; cables, tackle and related equipment necessary to the operation of a commercial fishing venture, but excluding motor vehicles as defined in section 1752, subsection 7.

Sec. 2. 36 MRSA §2013, sub-§3, as enacted by PL 1979, c. 190, is amended to read:

3. Exemption for large purchase after certification. No sales tax shall may be paid on the purchase of a single item of machinery or equipment with a sales price in excess of \$5,000 \$1,000, if the purchaser has the certification of the State Tax Assessor that the sales tax if paid by the purchaser would have been refundable under the provisions of this section he is engaged in commercial agricultural production or commercial fishing, and that he may purchase depreciable machinery and equipment without paying Maine sales tax. The seller is required to obtain a copy of the certificate together with an affidavit as prescribed by the State Tax Assessor, to be maintained in the seller's records, attesting to the qualification of the purchase for exemption pursuant to this section. In order to qualify for this exemption, the depreciable machinery or equipment must be suited only for use directly in commercial agricultural production or commercial fishing.

Effective September 19, 1985.

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## CHAPTER 412

S.P. 562 - L.D. 1491

AN ACT to Amend the Offenses for Operating  
under the Influence.

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