

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## An Act Relating to Automotive Core Parts

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

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

**1-H. Core vehicle part.** "Core vehicle part" means a component that, when replaced, is returned to the manufacturer to be rebuilt to original specifications and then used again and that is primarily responsible for the creation or transmission of the power used to propel a vehicle, as defined in Title 29-A, section 101, subsection 91. "Core vehicle part" includes, but is not limited to, an engine, engine block, transmission, clutch, differential or drive axle.

**Sec. 2. 36 MRSA §1765, sub-§8,** as enacted by PL 1987, c. 402, Pt. A, §180, is amended to read:

**8. Livestock trailers.** Livestock trailers, including horse trailers; or

**Sec. 3. 36 MRSA §1765, sub-§9,** as amended by PL 1999, c. 518, §2, is further amended to read:

**9. Camper trailers and truck campers.** Camper trailers and truck campers; or

**Sec. 4. 36 MRSA §1765, sub-§10** is enacted to read:

**10. Core vehicle parts.** Core vehicle parts.

### SUMMARY

This bill provides that core vehicle parts are taxed under the sales and use tax laws based on the difference between the sale price of the purchased property and the trade-in allowance of the property taken in trade, except for transactions between dealers involving exchange of the property from inventory. Core vehicle parts are those components that when replaced are returned to the manufacturer to be rebuilt to original specifications and then used again.