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

Amend the bill in section 6 by striking out all of subsection 88 (page 1, lines 17 to 21 in L.D.) and inserting the following:

**'88. Aircraft.** Sales or leases of aircraft that weigh over 6,000 pounds, that are propelled by one or more turbine engines or that are in use by a Federal Aviation Administration classified 135 operator and sales or leases of all other aircraft to nonresidents.'

Amend the bill by adding before the summary the following:

'Sec. 7. Application. This Act applies to sales, leases or uses that occur on or after July 1, 2008.'

## **SUMMARY**

This amendment is the majority report. This amendment narrows the expansion of the sales and use tax exemption for certain aircraft by limiting it to any aircraft purchased, leased or used in the State by a nonresident after July 1, 2008.