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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 492, L.D. 720, Bill, “An Act To Eliminate Sales Tax Exemptions for Snowmobiles and All-terrain Vehicles Purchased by Nonresidents for Use in the State”

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

Sec. 1. 12 MRSA §13003, sub-§2, ¶A, as affected by PL 2003, c. 614, §9 and amended by c. 695, Pt. B, §9 and affected by Pt. C, §1, is further amended to read:

A. The person registering the snowmobile or ATV is not a resident of this State. ~~Nonresidents are exempt from sales or use tax on snowmobiles under Title 36, section 1760, subsection 25-B and on ATVs under Title 36, section 1760, subsection 25-A;~~

Sec. 2. 36 MRSA §1760, sub-§23-C, ¶A, as amended by PL 2005, c. 618, §2, is further amended to read:

- A. Motor vehicles, except:
 - (1) Automobiles rented for a period of less than one year; ~~and~~
 - (2) ~~All terrain vehicles and snowmobiles as defined in Title 12, section 13001;~~

Sec. 3. 36 MRSA §1760, sub-§25-A, as amended by PL 2007, c. 438, §40, is repealed.

Sec. 4. 36 MRSA §1760, sub-§25-B, as amended by PL 2007, c. 438, §41, is repealed.

Sec. 5. Effective date. This Act takes effect October 1, 2013.'

COMMITTEE AMENDMENT

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SUMMARY

This amendment clarifies that the sales tax exemption for the purchase of a snowmobile or all-terrain vehicle by a nonresident applies only when the vehicle is intended to be driven or transported outside the State immediately upon delivery.