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**TAXATION**

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**STATE OF MAINE  
SENATE  
126TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 266, L.D. 728, Bill, “An Act To Amend the Laws Dealing with the Taxing of Extended Warranty Claims for Trucks”

Amend the bill by striking out the title and substituting the following:

**'An Act To Amend the Laws Dealing with the Taxing of the Purchase of Extended Service Contracts and Extended Service Contract Claims for Trucks'**

Amend the bill by inserting after section 1 the following:

**'Sec. 2. 36 MRSA §1752, sub-§17-B,** as amended by PL 2011, c. 684, §2 and affected by §3, is further amended to read:

**17-B. Taxable service.** "Taxable service" means the rental of living quarters in a hotel, rooming house or tourist or trailer camp; the transmission and distribution of electricity; the rental or lease of an automobile, a camper trailer, or a motor home, as defined in Title 29-A, section 101, subsection 40; the rental or lease of a pickup truck or van with a gross vehicle weight of less than 26,000 pounds from a person primarily engaged in the business of renting automobiles; the sale of an extended service contract on an automobile or truck that entitles the purchaser to specific benefits in the service of the automobile or truck for a specific duration; and the sale of prepaid calling service.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment provides that the sale of an extended service contract on a truck, as defined in the bill, is a taxable service.

**FISCAL NOTE REQUIRED**

(See attached)

**COMMITTEE AMENDMENT**