

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND TWELVE

—
S.P. 594 - L.D. 1735

**An Act To Promote Jobs in the Motor Coach Industry by Providing a Sales
Tax Exemption for Certain Buses**

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

Sec. 1. 36 MRSA §1760, sub-§41, ¶B, as enacted by PL 2009, c. 361, §19 and affected by §37, is amended to read:

B. For purposes of this subsection, personal property is not in use as an instrumentality of interstate or foreign commerce when carrying ~~only cargo~~ a bona fide payload that both originates and terminates within the State, unless the personal property is a bus with a capacity of at least 47 passengers that is engaged in transporting within the State a bona fide payload of travelers on an interstate or foreign cruise that originates outside the State and terminates outside the State and the transportation is provided pursuant to a contract between the interstate or foreign cruise provider and the person providing the transportation.

In House of Representatives, 2012

Read twice and passed to be enacted.

..... Speaker

In Senate, 2012

Read twice and passed to be enacted.

..... President

Approved 2012

..... Governor