

Title 36: TAXATION
Chapter 719: RECYCLING ASSISTANCE FEE

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Maine Revised Statutes
Title 36: TAXATION
Chapter 719: RECYCLING ASSISTANCE FEE

§4831. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [1989, c. 585, Pt. B, (NEW).]

1. Brown good.

[1989, c. 585, Pt. B, §2 (NEW) .]

2. Lead-acid battery. "Lead-acid battery" means a device designed and used for the storage of electrical energy through chemical reactions involving lead and acids.

[1989, c. 585, Pt. B, (NEW) .]

2-A. Major appliance.

[2003, c. 390, §22 (RP) .]

2-B. Major furniture.

[2003, c. 390, §22 (RP) .]

3. Motorized vehicle. "Motorized vehicle" means any self-propelled vehicle, including motorcycles, construction and farm vehicles and other off-road vehicles, not operating exclusively on tracks.

[1989, c. 585, Pt. B, (NEW) .]

4. Tire. "Tire" means the device made of rubber or any similar substance which is intended to be attached to a motorized vehicle or trailer and is designed to support the load of the motorized vehicle or trailer.

[1989, c. 585, Pt. B, (NEW); 1989, c. 878, Pt. B, §34 (AMD); 1989, c. 878, Pt. B, §35 (AFF) .]

5. Trailer. "Trailer" means any vehicle without motive power that is designed to be drawn by a motorized vehicle.

[1989, c. 585, Pt. B, (NEW) .]

6. White good.

[1989, c. 585, Pt. B, (NEW); 1989, c. 927, §4 (RP) .]

SECTION HISTORY

1989, c. 585, §B (NEW). 1989, c. 878, §§B34,35 (AMD). 1989, c. 927, §§2-4 (AMD). 2003, c. 390, §22 (AMD).

§4832. FEE IMPOSED

1. Imposition. A fee is imposed on the retail sale in this State of new tires and new lead-acid batteries in the amount of \$1 per tire or lead-acid battery. A fee in the same amount is imposed on the storage, use or other consumption in this State of tires and lead-acid batteries purchased new in this State by the user or purchased outside the State by the user unless the fee imposed by this section has been paid.

[2003, c. 390, §23 (AMD) .]

1-A. Repeal.

[2003, c. 390, §24 (RP) .]

2. Exemption. Transactions that, under the laws of this State, are not subject to taxation in accordance with Part 3 are exempt from the fee imposed by subsection 1. Sales of any items that occur as part of a sale of a trailer, a mobile home or any motorized vehicle are exempt from the fee imposed by subsection 1.

[1991, c. 546, §31 (AMD) .]

SECTION HISTORY

1989, c. 585, §B (NEW). 1989, c. 927, §5 (AMD). 1991, c. 546, §31 (AMD). 1995, c. 368, §NN2 (AMD). 2003, c. 390, §§23,24 (AMD).

§4833. ADMINISTRATION

The fee imposed by this chapter is administered as provided in chapter 7 and Part 3, with the fee imposed pursuant to this chapter to be considered as imposed under Part 3. [1989, c. 585, Pt. B, (NEW); 1989, c. 927, §5 (AMD).]

The revenue derived from the fee imposed by this chapter must be deposited in the Maine Solid Waste Management Fund established under Title 38, chapter 24, which must reimburse the General Fund for the administrative costs of the fee as certified by the Bureau of Revenue Services. [1989, c. 585, Pt. B, (NEW); 1989, c. 927, §5 (AMD); 1997, c. 526, §14 (AMD).]

SECTION HISTORY

1989, c. 585, §B (NEW). 1989, c. 927, §5 (AMD). 1997, c. 526, §14 (AMD). 2003, c. 390, §25 (AMD).

§4834. EFFECTIVE DATE

This chapter shall be effective for taxable purchases made in this State on or after July 1, 1990 and for taxable items brought into this State by the user on or after July 1, 1990. [1989, c. 585, Pt. B, (NEW) .]

SECTION HISTORY

1989, c. 585, §B (NEW).

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