



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1313

S.P. 543

In Senate, March 27, 2025

**An Act to Promote Equity in the Forest Products Industry by
Allowing Commercial Wood Haulers to Be Eligible for Certain Sales
Tax Exemptions and Refunds**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator FARRIN of Somerset.

Cosponsored by Speaker FECTION of Biddeford and

Senators: BERNARD of Aroostook, BICKFORD of Androscoggin, President DAUGHTRY of Cumberland, LIBBY of Cumberland, TIPPING of Penobscot, Representatives: QUINT of Hodgdon, RUDNICKI of Fairfield, SWALLOW of Houlton.

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

2 **Sec. 1. 36 MRSA §2013, sub-§1, ¶B-1**, as enacted by PL 2011, c. 657, Pt. N, §2
3 and affected by §3, is amended to read:

4 B-1. "Commercial wood harvesting" means the commercial severance ~~and~~, yarding
5 and hauling of trees for sale or for processing into logs, pulpwood, bolt wood, wood
6 chips, stud wood, poles, pilings, biomass or fuel wood or other products commonly
7 known as forest products.

8 **Sec. 2. 36 MRSA §2013, sub-§1, ¶C**, as amended by PL 2019, c. 7, §2, is further
9 amended by amending subparagraph (4) to read:

10 (4) New or used machinery and equipment for use directly and primarily in
11 commercial wood harvesting, including, but not limited to, chain saws, skidders,
12 delimiters, forwarders, slashers, feller bunchers ~~and~~, wood chippers, semitrailers
13 as defined in Title 29-A, section 101, subsection 66, trailers as defined in Title
14 29-A, section 101, subsection 86, trucks as defined in Title 29-A, section 101,
15 subsection 88, truck tractors as defined in Title 29-A, section 101, subsection 90,
16 pickup trucks as defined in Title 29-A, section 101, subsection 55 and commercial
17 motor vehicles as defined in Title 29-A, section 101, subsection 17.

18 **Sec. 3. 36 MRSA §2013, sub-§1, ¶C**, as amended by PL 2019, c. 7, §2, is further
19 amended by amending the first blocked paragraph to read:

20 "~~Depreciable~~ Except as provided in subparagraph (4), "depreciable machinery and
21 equipment" does not include a motor vehicle as defined in section 1752, subsection 7
22 or a trailer as defined in section 1752, subsection 19-A.

23 **Sec. 4. Application.** This Act applies to sales occurring on or after January 1, 2026.

24 **SUMMARY**

25 This bill provides that commercial wood haulers are eligible for the refund of sales tax
26 or exemption from sales tax on the purchase or lease of depreciable machinery and
27 equipment for use in commercial wood harvesting.