



131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 1463

S.P. 581

In Senate, March 30, 2023

**An Act Regarding Equines and the Raising and Keeping of
Livestock in Certain Motor Vehicle and Tax Laws**

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 TIPPING of Penobscot.
Cosponsored by Senators: CHIPMAN of Cumberland, GROHOSKI of Hancock, MOORE of
Washington.

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

2 **Sec. 1. 29-A MRSA §101, sub-§23**, as enacted by PL 1993, c. 683, Pt. A, §2 and
3 affected by Pt. B, §5, is amended to read:

4 **23. Farming.** "Farming" means engaging in farming in all its branches and the
5 cultivation and tillage of the soil as a livelihood and includes dairying; raising livestock,
6 equines, freshwater fish, fur-bearing animals or poultry; producing, cultivating, growing
7 and harvesting fruit, produce or floricultural or horticultural commodities; or any practices
8 on a farm that are incident to or in conjunction with these farming operations. For the
9 purposes of this Title, "farming" does not include forestry; or the growing of timber or the
10 ~~operation of a farm for recreational activity.~~

11 **Sec. 2. 36 MRSA §2013, sub-§1, ¶A**, as amended by PL 2019, c. 7, §1, is further
12 amended to read:

13 A. "Commercial agricultural production" means commercial production of crops,
14 maple syrup, honey, plants, trees; and compost and the raising and keeping of livestock,
15 including equines.

16 **SUMMARY**

17 This bill amends the definition of "farming" in the motor vehicle statutes to include
18 raising equines and strikes the provision that specifies that farming does not include the
19 operation of a farm for recreational activity. By including equines in the definition of
20 "farming," certain motor vehicle laws, including registration, licensing and overwidth
21 vehicle requirements for tractors and trailers used in farming, will apply to tractors and
22 trailers used in raising equines.

23 The bill also amends the definition of "commercial agricultural production" in the laws
24 governing sales and use tax to include the raising and keeping of livestock, including
25 equines. By including the raising and keeping of livestock in the definition of commercial
26 agricultural production, certain sales tax exemptions and refunds will apply to the raising
27 and keeping of livestock.