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TAXATION

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STATE OF MAINE HOUSE OF REPRESENTATIVES 132ND LEGISLATURE FIRST SPECIAL SESSION

COMMITTEE AMENDMENT “ ” to H.P. 188, L.D. 288, “An Act to Make Technical Changes to Maine's Tax Laws”

Amend the bill by striking out all of Part B.

Amend the bill in Part C by striking out all of section 13.

Amend the bill by striking out all of Part D.

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

SUMMARY

This amendment removes Part B from the bill, which contains changes that:

1. Clarify that the retail sale exclusion for the sale or lease or rental of tangible personal property for further lease or rental does not include the further casual sale or rental of the tangible personal property;

2. Remove references to sale and leaseback transactions from the sales tax exemption for machinery and equipment; and

3. Clarify the timing of the testing period for the sales tax exemption for leases for certain instrumentalities of interstate or foreign commerce.

The amendment also removes Part D, which removes and replaces gendered language in laws governing property taxes and certain other provisions and makes other changes to conform with current drafting standards.

The amendment also removes changes to a section of law that was repealed by Public Law 2025, chapter 2, Part RR.