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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
130TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1400, L.D. 1890, “An Act To Create a Rental Fleet Registration Program and Equalize the Tax Rate Imposed on Rental Vehicles”

Amend the bill by striking out the title and substituting the following:

'An Act To Equalize Sales Tax Treatment of Certain Vehicles'

Amend the bill by striking out all of Part A.

Amend the bill in Part B by striking out all of section 1 and inserting the following:

'Sec. B-1. 36 MRSA §1752, sub-§11, ¶B, as amended by PL 2021, c. 181, Pt. B, §§2 and 3, is further amended by amending subparagraph (3-A) to read:

(3-A) The sale, to a person primarily engaged in the business of renting automobiles, of pickup trucks or vans with a gross vehicle weight of less than 26,000 pounds, integral parts of such vehicles or accessories for such vehicles, for rental or for use in such a vehicle rented for a period of less than one year;'

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

SUMMARY

This amendment removes from the bill provisions that established a registration program for rental fleet vehicles. The amendment also provides that the term "retail sale" for sales tax purposes excludes the purchase of all trucks and vans with a gross vehicle weight of less than 26,000 pounds, including integral parts and accessories for those vehicles, by a rental company, if those vehicles will be used for short-term rental.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT