

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the amendment in Part N in section 2 in §2013 in subsection 1 in paragraph B-1 in the last line (page 32, line 32 in amendment) by inserting after the following: "products" the following: 'when those activities are conducted by a person on a permanent, full-time basis'

## SUMMARY

This amendment amends the sales tax exemption for depreciable machinery and equipment used for commercial wood harvesting production provided in Committee Amendment "A" to limit the exemption to depreciable machinery used by a person conducting commercial wood harvesting on a permanent, full-time basis.