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An Act To Exempt Trailers Sold to Out-of-state Entities from Sales and Use Tax

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, currently, trailers that are manufactured and purchased in Maine and transported out of the State are subject to the sales and use tax; and

Whereas, this places manufacturers of trailers at a disadvantage with manufacturers of trailers in other states that do not impose a sales tax on trailers; and

Whereas, in order to avoid continuing this inequity any longer, it is important that this legislation take effect as soon as possible; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §1760, sub-§23-C, ¶C, as amended by PL 2011, c. 380, Pt. GGGG, §1, is further amended to read:

C. Aircraft, if the property is an aircraft not exempted under subsection 88-A; ~~and~~

Sec. 2. 36 MRSA §1760, sub-§23-C, ¶E, as amended by PL 2015, c. 300, Pt. A, §17, is further amended to read:

E. Camper trailers, including truck campers, other than those that are being leased for a period of less than one year; and

Sec. 3. 36 MRSA §1760, sub-§23-C, ¶F is enacted to read:

F. Trailers. For purposes of this paragraph, "trailer" does not include a camper trailer.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This bill provides an exemption from the sales and use tax for trailers that are purchased in the State but then driven or transported outside the State immediately upon delivery. The exemption excludes camper trailers, which are included in the definition of "trailer," since a similar exemption already exists for camper trailers, other than those that are being leased for a period of less than one year.