



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 571

S.P. 163

In Senate, February 15, 2011

An Act To Amend the Laws Governing Sales Tax on Used Motor Vehicles

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR.
Secretary of the Senate

Presented by Senator SNOWE-MELLO of Androscoggin.
Cosponsored by Representative PRESCOTT of Topsham and
Senators: COLLINS of York, THOMAS of Somerset, Representatives: CEBRA of Naples,
CRAFTS of Lisbon, O'CONNOR of Berwick, SIROCKI of Scarborough.

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

2 **Sec. 1. 36 MRSA §1752, sub-§14, ¶A,** as amended by PL 2007, c. 627, §43, is
3 further amended to read:

4 A. "Sale price" includes:

5 (1) Any consideration for services that are a part of a retail sale; ~~and~~

6 (2) All receipts, cash, credits and property of any kind or nature and any amount
7 for which credit is allowed by the seller to the purchaser, without any deduction
8 on account of the cost of the property sold, the cost of the materials used, labor or
9 service cost, interest paid, losses or any other expenses; and

10 (3) With regard to a used motor vehicle, only the items in subparagraphs (1) and
11 (2) as shown on a receipt or bill of sale may be considered part of the sale price
12 unless there is convincing evidence that other consideration was given as part of
13 the sale.

14 **SUMMARY**

15 This bill provides that only the items of consideration or other items of value shown
16 on a receipt or bill of sale for a used motor vehicle may be considered part of the sale
17 price for purposes of sales tax unless there is convincing evidence that other
18 consideration was given as part of the sale.