



130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document

No. 538

S.P. 226

In Senate, February 24, 2021

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

(EMERGENCY)

Received by the Secretary of the Senate on February 22, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator MIRAMANT of Knox.

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

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

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

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

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

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

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

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

17 **Sec. 2. 36 MRSA §1760, sub-§23-C, ¶E,** as amended by PL 2015, c. 300, Pt. A,
18 §17, is further amended to read:

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

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

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

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

25 **SUMMARY**

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