



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 946

S.P. 292

In Senate, March 8, 2011

**An Act To Amend the Sales and Use Tax Exemption for an Aircraft
Purchased Outside of Maine by Nonresidents**

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR.
Secretary of the Senate

Presented by President RAYE of Washington.
Cosponsored by Speaker NUTTING of Oakland and
Senators: COURTNEY of York, GERZOFSKY of Cumberland, HASTINGS of Oxford,
HOBBINS of York, LANGLEY of Hancock, Representatives: CAIN of Orono, FLEMINGS of
Bar Harbor, LUCHINI of Ellsworth.

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

2 **Sec. 1. 36 MRSA §1760, sub-§45, ¶A-3**, as amended by PL 2007, c. 691, §1 and
3 affected by §2, is further amended to read:

4 A-3. If the property is an aircraft not exempted under subsection 88 and the owner at
5 the time of purchase was ~~a resident of another state or tax jurisdiction and the aircraft~~
6 ~~is present in this State not more than 20 days during the 12 months following its~~
7 ~~purchase, exclusive of days during which the aircraft is in this State for the purpose~~
8 ~~of undergoing "major alterations," "major repairs" or "preventive maintenance" as~~
9 ~~those terms are described in 14 Code of Federal Regulations, Appendix A to Part 43,~~
10 ~~as in effect on January 1, 2005. For the purposes of this paragraph, the location of an~~
11 ~~aircraft on the ground in the State at any time during a day is considered presence in~~
12 ~~the State for that entire day, and a day must be disregarded if at any time during that~~
13 ~~day the aircraft is used to provide free emergency or compassionate air transportation~~
14 ~~arranged by an incorporated nonprofit organization providing free air transportation~~
15 ~~in private aircraft by volunteer pilots so children and adults may access life-saving~~
16 ~~medical care~~ an individual resident in another state or tax jurisdiction or an entity in
17 which the majority of the shares or interests are held by an individual or individuals
18 who reside in another state or tax jurisdiction; or

19 **SUMMARY**

20 This bill amends the existing sales, storage and use tax exemption for an aircraft
21 purchased outside of the State by a nonresident by removing limitations on the use of the
22 aircraft in this State during the 12 months following purchase.