

129th MAINE LEGISLATURE

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Legislative Document

No. 1608

S.P. 514

In Senate, April 23, 2019

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

(AFTER DEADLINE)

(EMERGENCY)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

DAREK M. GRANT Secretary of the Senate

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Presented by Senator MIRAMANT of Knox.
Cosponsored by Representative NADEAU of Winslow and
Senators: DAVIS of Piscataquis, GRATWICK of Penobscot, Representatives: BEEBECENTER of Rockland, CARDONE of Bangor, EVANGELOS of Friendship, McCREA of Fort
Fairfield, VEROW of Brewer.

1 2	Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and
3 4	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
5 6	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
7 8	Whereas, in order to avoid continuing this inequity any longer, it is important that this legislation take effect as soon as possible; and
9 10 11	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,
13	Be it enacted by the People of the State of Maine as follows:
14 15	Sec. 1. 36 MRSA §1760, sub-§23-C, ¶C, as amended by PL 2011, c. 380, Pt. GGGG, §1, is further amended to read:
16	C. Aircraft, if the property is an aircraft not exempted under subsection 88-A; and
17 18	Sec. 2. 36 MRSA §1760, sub-§23-C, ¶E, as amended by PL 2015, c. 300, Pt. A, §17, is further amended to read:
19 20	E. Camper trailers, including truck campers, other than those that are being leased for a period of less than one year-; and
21	Sec. 3. 36 MRSA §1760, sub-§23-C, ¶F is enacted to read:
22 23	F. Trailers. For purposes of this paragraph, "trailer" does not include a camper trailer.
24 25	Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.
26	SUMMARY
27 28 29 30	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.