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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 52, L.D. 59, Bill, “An Act To Provide Sales Tax Exemption or Refund on Parts and Supplies Purchased To Operate Windjammers”

Amend the bill in section 1 in §2020 in subsection 1 in paragraph A in the first line (page 1, line 6 in L.D.) by striking out the following: "necessary" and inserting the following: 'used directly and primarily'

Amend the bill in section 1 in §2020 in subsection 1 by striking out all of paragraph B (page 1, lines 10 to 12 in L.D.) and inserting the following:

'B. "Windjammer" means a United States Coast Guard-certified sailing vessel based in the State of traditional construction and designed to a historic standard that is used primarily for providing overnight passenger cruises along the Maine coast for a fee.'

SUMMARY

This amendment provides that parts and supplies must be used primarily and directly for a windjammer, provides a more accurate definition of "windjammer" and requires a windjammer to be based in this State in order to qualify for a sales tax exemption or refund.

COMMITTEE AMENDMENT