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TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT " " to H.P. 1429, L.D. 2008, Bill, "An Act Making Technical Changes to the Maine Tax Laws"

Amend the bill in Part B by inserting after section 1 the following:

Sec. B-2. 36 MRSA §1811, sub-§1, ¶A, as enacted by PL 2019, c. 401, Pt. B, §16, is amended by repealing and replacing subparagraph (4) to read:

(4) Ten percent on the value of rental for a period of less than one year of:

(a) An automobile;

(b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or

(c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty.

Sec. B-3. 36 MRSA §1811, sub-§1, ¶B, as enacted by PL 2019, c. 401, Pt. B, §16, is amended by repealing and replacing subparagraph (4) to read:

(4) Ten percent on the value of rental for a period of less than one year of:

(a) An automobile;

(b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or

(c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty.

Sec. B-4. 36 MRSA §1811, sub-§1, ¶C, as enacted by PL 2019, c. 401, Pt. B, §16, is amended by repealing and replacing subparagraph (4) to read:

(4) Ten percent on the value of rental for a period of less than one year of:

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- 1 (a) An automobile;
2 (b) A pickup truck or van with a gross vehicle weight of less than 26,000
3 pounds rented from a person primarily engaged in the business of renting
4 automobiles; or
5 (c) A loaner vehicle that is provided other than to a motor vehicle dealer's
6 service customers pursuant to a manufacturer's or dealer's warranty; and

7 **Sec. B-5. 36 MRSA §1811, sub-§1, ¶D**, as enacted by PL 2019, c. 401, Pt. B,
8 §16, is amended by repealing and replacing subparagraph (4) to read:

- 9 (4) Ten percent on the value of rental for a period of less than one year of:
10 (a) An automobile;
11 (b) A pickup truck or van with a gross vehicle weight of less than 26,000
12 pounds rented from a person primarily engaged in the business of renting
13 automobiles; or
14 (c) A loaner vehicle that is provided other than to a motor vehicle dealer's
15 service customers pursuant to a manufacturer's or dealer's warranty; and'

16 Amend the bill by relettering or renumbering any nonconsecutive Part letter or
17 section number to read consecutively.

18 **SUMMARY**

19 This amendment clarifies the existing law that provides that the 10% sales tax rate
20 applies to 3 categories of motor vehicles rented for less than one year: automobiles;
21 pickup trucks or vans weighing less than 26,000 pounds that are rented from a person
22 primarily engaged in the business of renting automobiles; and certain loaner vehicles.

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