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Testimony in Support of LD 1303
“An Act to Exempt Boats and All-terrain Vehicles Purchased for Qualified Commercial Fishing or Commercial Farming from State Sales Tax”

Good Afternoon, Senator Grohoski, Representative Perry, and members of Joint Standing Committee on Taxation. I am Representative Billy Bob Faulkingham and I am here to present my bill, LD 1303, “An Act to Exempt Boats and All-terrain Vehicles Purchased for Qualified Commercial Fishing or Commercial Farming from State Sales Tax”.

If the members of the committee are not aware, farmers, fishermen, and loggers are able to apply for a tax exempt card that can be used to purchase without paying sales tax certain exempt items that are used for their businesses.

After the bill was drafted, I have received new information on the bill. Attached to this testimony is a new amendment to the original bill that changes it to include commercial wood harvesting and to only include ATVs.

This bill would remove the restriction of exemption of all-terrain vehicles outlined in the Maine Revenue Services Sales, Fuel & Special Tax Division Instructional Bulletin NO. 59.

There are many uses for ATVs within the fishing industry, especially when working with traps and other equipment when preparing for the season. Many farmers use ATVs in their daily farm business. Loggers will use an ATV in their operations. I believe that these should be exempted from sales tax and a bill is necessary ATVs are explicitly excluded from exemption card use in Tax Bulletin No. 59.

Farmers, fishermen, and loggers are our heritage industries. It is important to support the industries that support the state. This bill ensures that the current intent of the law applies to purchases that are essential to the operations of these vital industries.

I ask you to support this bill that will be a minor cost to the state, but provide a significant benefit to the heritage industries of the great State of Maine.

Thank you for your time and consideration, I would be happy to answer any questions you may have.

Respectfully,

Representative Billy Bob Faulkingham