



# MAINE STATE LEGISLATURE

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February 4, 2025 - Testimony in support of LD 192:

## ***An Act to Exempt from State Sales Tax Utility Vehicles Purchased for Use in Commercial Fishing, Agricultural Production, Aquacultural Production & Wood Harvesting***

***Good Afternoon, Senator Grohoski, Representative Cloutier, and members of Joint Standing Committee on Taxation.*** I am Representative Billy Bob Faulkingham and I am here to present my bill, LD 192, ***An Act to Exempt from State Sales Tax Utility Vehicles Purchased for Use in Commercial Fishing, Agricultural Production, Aquacultural Production and Wood Harvesting.***

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.

This bill provides that utility vehicles, as defined in the bill, are eligible for the refund of sales tax on depreciable machinery and equipment used in commercial agricultural production, commercial fishing, commercial aquacultural production and commercial wood harvesting.

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 so that 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 and I would be happy to answer any questions you may have.

Respectfully,

*Billy Bob Faulkingham*

Rep. Billy Bob Faulkingham  
House Republican Leader