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Public Law
123rd Legislature
First Regular Session

Chapter 375
H.P. 770 - L.D. 1052

An Act To Extend Eligibility for the Trade-in Credit to All Trailers

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1752, sub-§19-A is enacted to read:

19-A. Trailer. "Trailer" means a vehicle without motive power and mounted on wheels that is designed to carry persons or property and to be drawn by a motor vehicle and not operated on tracks. "Trailer" includes a camper trailer as defined in section 1481, subsection 1-A.

Sec. 2. 36 MRSA §1764, as amended by PL 2005, c. 218, §25, is further amended to read:

§ 1764. Tax against certain casual sales

The tax imposed by chapters 211 to 225 must be levied upon all casual rentals of living quarters in a hotel, rooming house or tourist or trailer camp and upon all casual sales involving the sale of ~~camper~~ trailers, truck campers, motor vehicles, special mobile equipment except farm tractors and lumber harvesting vehicles or loaders, ~~livestock trailers~~, watercraft or aircraft except those sold for resale at retail sale or to a corporation, partnership, limited liability company or limited liability partnership when the seller is the owner of a majority of the common stock of the corporation or of the ownership interests in the partnership, limited liability company or limited liability partnership. This section does not apply to the rental of living quarters rented for a total of fewer than 15 days in the calendar year, except that a person who owns and offers for rental more than one property in the State during the calendar year is liable for collecting sales tax with respect to the rental of each unit regardless of the number of days for which it is rented.

Sec. 3. 36 MRSA §1765, as amended by PL 1999, c. 518, §2, is further amended to read:

§ 1765. Trade-in credit

When one or more of the following items of tangible personal property are traded in toward the sale price of another of the same kind of the following items, the tax imposed by this Part ~~shall~~must be levied only upon the difference between the sale price of the purchased property and the trade-in allowance of the property taken in trade, except for transactions between dealers involving exchange of the property from inventory:

1. Motor vehicles. Motor vehicles;

- 3. Watercraft.** Watercraft;
- 4. Aircraft.** Aircraft;
- 6. Chain saws.** Chain saws;
- 7. Special mobile equipment.** Special mobile equipment;
- 8. Trailers.** ~~Livestock trailers, including horse trailers~~Trailers; or
- 9. Truck campers.** ~~Camper trailers and truck~~Truck campers.

Effective September 20, 2007