

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

‘**Sec. 1. 36 MRSA §1760, sub-§25**, as amended by PL 2007, c. 438, §39, is further amended to read:

**25. Watercraft sold to nonresidents.** Sales of watercraft to a person that is not a resident of this State, when the watercraft is intended to be sailed or transported outside the State ~~immediately upon~~within 12 months of delivery by the seller; sales to a person that is not a resident of this State, under contracts for the construction of a watercraft intended to be sailed or transported outside the State ~~immediately upon~~within 12 months of delivery by the seller, of materials to be incorporated in the watercraft; and sales to a person that is not a resident of this State for the repair, alteration, refitting, reconstruction, overhaul or restoration of a watercraft intended to be sailed or transported outside the State ~~immediately upon~~within 12 months of delivery by the seller, of materials to be incorporated in the watercraft. Unless the watercraft is present in the State, for a purpose other than temporary storage, for more than ~~30 days during the 12-month period~~12 months following its date of purchase or is registered in Maine without also being registered in another state or documented with a location in this State, within ~~12~~24 months of the date of purchase, the purchaser is exempt from the use tax.’

## SUMMARY

This amendment extends the sales tax exemption for sales of watercraft to nonresidents to permit the watercraft to remain in the State for up to 12 months after purchase. If the watercraft remains in the State or returns to the State within the 2nd year after purchase, a use tax would be due.

## FISCAL NOTE REQUIRED

(See attached)