



127th MAINE LEGISLATURE

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Legislative Document

No. 168

H.P. 126

House of Representatives, January 27, 2015

**An Act Relating to the Sales Tax Exemption on Depreciable
Equipment Used in Commercial Wood Harvesting**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative MARTIN of Eagle Lake.

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

2 **Sec. 1. 36 MRSA §2013, sub-§1, ¶B-1**, as enacted by PL 2011, c. 657, Pt. N, §2
3 and affected by §3, is amended to read:

4 B-1. "Commercial wood harvesting" means the commercial severance and yarding of
5 trees for sale or for processing into logs, pulpwood, bolt wood, wood chips, stud
6 wood, poles, pilings, biomass or fuel wood or other products commonly known as
7 forest products by a person who is a resident of the United States or a corporation or
8 other business entity with headquarters in the United States.

9 **SUMMARY**

10 This bill provides that the sales tax exemption or refund for depreciable equipment
11 used in commercial wood harvesting applies only when the harvesting is performed by
12 residents of the United States or by business entities with headquarters in the United
13 States.