



# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 734

S.P. 272

In Senate, February 28, 2013

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

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator JACKSON of Aroostook.

Cosponsored by Senators: HASKELL of Cumberland, HILL of York, PATRICK of Oxford,  
Representatives: GOODE of Bangor, JONES of Freedom, McCABE of Skowhegan, TIPPING-  
SPITZ of Orono.

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.