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Date: (Filing No. H- )

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
127TH LEGISLATURE  
FIRST REGULAR SESSION**

HOUSE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to S.P. 526,  
L.D. 1411, Bill, “An Act To Amend the Tax Laws”

Amend the amendment by inserting after the 4th indented paragraph after the title the following:

'Amend the bill in Part A by inserting after section 18 the following:

'**Sec. A-19. 36 MRSA §1760, sub-§25-C** is enacted to read:

**25-C. Snowmobile; all-terrain vehicle.** The sale of a snowmobile, as defined in Title 12, section 13001, subsection 25, or an all-terrain vehicle, as defined in Title 12, section 13001, subsection 3, to an individual who is not a resident of this State, unless the seller is a retailer in this State.'

**SUMMARY**

This amendment provides a sales and use tax exemption for snowmobiles and all-terrain vehicles purchased by a nonresident individual unless the seller is a retailer in this State.

**SPONSORED BY:** \_\_\_\_\_

**(Representative SHAW)**

**TOWN: Standish**