

127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 79

S.P. 27

In Senate, January 20, 2015

An Act To Provide a Sales Tax Trade-in Credit for Core Parts

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Secretary of the Senate

Presented by Senator DIAMOND of Cumberland. Cosponsored by Representative COREY of Windham and Representative: BRYANT of Windham.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1752, sub-§1-I is enacted to read:
3 4	1-I. Core part. "Core part" means a component that, when replaced, is returned to the manufacturer to be rebuilt and used again.
5 6	Sec. 2. 36 MRSA §1765, sub-§7, as amended by PL 2009, c. 207, §2, is further amended to read:
7	7. Special mobile equipment. Special mobile equipment; or
8 9	Sec. 3. 36 MRSA §1765, sub-§8, as amended by PL 2009, c. 207, §3, is further amended to read:
10	8. Trailers and truck campers. Trailers and truck campers-; or
11	Sec. 4. 36 MRSA §1765, sub-§10 is enacted to read:
12	10. Core parts. A core part when exchanged for a similar item for a similar use.
13	Sec. 5. Effective date. This Act takes effect October 1, 2015.
14	SUMMARY
15 16 17	This bill provides a sales tax trade-in credit for core parts. A core part is a component that, when replaced, is returned to the manufacturer to be rebuilt and used again.