

## **125th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2011

**Legislative Document** 

No. 415

## S.P. 119

In Senate, February 10, 2011

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

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR. Secretary of the Senate

Presented by Senator THOMAS of Somerset. Cosponsored by Representative GIFFORD of Lincoln and Representatives: CEBRA of Naples, CRAFTS of Lisbon, HARVELL of Farmington, PARRY of Arundel.

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	<b>1-I. Core part.</b> "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	<b>10.</b> Core parts. A core part when exchanged for a similar item for a similar use.
13	SUMMARY
14 15	This bill provides a sales tax trade-in credit for core parts. Core parts are those components that when replaced or rebuilt are used again.