



126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 728

S.P. 266

In Senate, February 28, 2013

**An Act To Amend the Laws Dealing with the Taxing of Extended
Warranty Claims for Trucks**

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 THOMAS of Somerset.
Cosponsored by Representative DUNPHY of Embden and
Senators: LANGLEY of Hancock, MAZUREK of Knox, SHERMAN of Aroostook,
THIBODEAU of Waldo, WHITTEMORE of Somerset, Representative: AYOTTE of Caswell.

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

2 **Sec. 1. 36 MRSA §1752, sub-§11, ¶B,** as amended by PL 2011, c. 655, Pt. PP,
3 §2 and affected by §4 and amended by c. 684, §1 and affected by §3, is repealed and the
4 following enacted in its place:

5 B. "Retail sale" does not include:

6 (1) Any casual sale;

7 (2) Any sale by a personal representative in the settlement of an estate unless the
8 sale is made through a retailer or the sale is made in the continuation or operation
9 of a business;

10 (3) The sale, to a person engaged in the business of renting automobiles, of
11 automobiles, integral parts of automobiles or accessories to automobiles, for
12 rental or for use in an automobile rented for a period of less than one year. For
13 the purposes of this subparagraph, "automobile" includes a pickup truck or van
14 with a gross vehicle weight of less than 26,000 pounds;

15 (4) The sale, to a person engaged in the business of renting video media and
16 video equipment, of video media or video equipment for rental;

17 (5) The sale, to a person engaged in the business of renting or leasing
18 automobiles, of automobiles for rental or lease for one year or more;

19 (6) The sale, to a person engaged in the business of providing cable or satellite
20 television services, of associated equipment for rental or lease to subscribers in
21 conjunction with a sale of extended cable or extended satellite television services;

22 (7) The sale, to a person engaged in the business of renting furniture or audio
23 media and audio equipment, of furniture, audio media or audio equipment for
24 rental pursuant to a rental-purchase agreement as defined in Title 9-A, section
25 11-105;

26 (8) The sale of loaner vehicles to a new vehicle dealer licensed as such pursuant
27 to Title 29-A, section 953;

28 (9) The sale of automobile repair parts used in the performance of repair services
29 on an automobile pursuant to an extended service contract sold on or after
30 September 20, 2007 that entitles the purchaser to specific benefits in the service
31 of the automobile for a specific duration;

32 (10) The sale, to a retailer that has been issued a resale certificate pursuant to
33 section 1754-B, subsection 2-B or 2-C, of tangible personal property for resale in
34 the form of tangible personal property, except resale as a casual sale;

35 (11) The sale, to a retailer that has been issued a resale certificate pursuant to
36 section 1754-B, subsection 2-B or 2-C, of a taxable service for resale, except
37 resale as a casual sale;

38 (12) The sale, to a retailer that is not required to register under section 1754-B,
39 of tangible personal property for resale outside the State in the form of tangible
40 personal property, except resale as a casual sale;

