

**§13083-Q. Designation as port of entry, international airport, foreign trade zone and free port area**

**1. Port of entry.** The authority may apply to the Secretary of the Treasury of the United States for the purpose of having Brunswick Naval Air Station or a portion of the base designated, established or constituted as a port of entry or an international airport pursuant to the federal Customs Reorganization Act, 19 United States Code, Section 1, as amended, and Section 58b, as amended, and regulations of the United States Customs Service, including 19 Code of Federal Regulations, Sections 101.0 and 122.1, as amended.

[PL 2005, c. 599, §1 (NEW).]

**2. Foreign trade zone.** The authority may apply to the Secretary of Commerce of the United States for the purpose of establishing, operating and maintaining foreign trade zones at Brunswick Naval Air Station pursuant to the federal Foreign Trade Zones Act, 19 United States Code, Section 81a-81u, as amended, providing for the establishment, operation and maintenance of foreign trade zones in or adjacent to ports of entry of the United States for expediting and encouraging foreign commerce and for other purposes.

A. The authority may select and describe the location of the foreign trade zone, make rules and take other actions concerning the operation, maintenance and policing of the zone as necessary to comply with the federal Foreign Trade Zones Act and the regulations promulgated under that Act.

[PL 2005, c. 599, §1 (NEW).]

B. The authority may lease or may erect, maintain and operate structures, buildings or enclosures necessary for the establishment and operation of foreign trade zones. [PL 2005, c. 599, §1 (NEW).]

[PL 2005, c. 599, §1 (NEW).]

**3. Other tax-free provisions.** The authority may establish a free port area at Brunswick Naval Air Station in which personal property in transit is exempt from the provisions of the stock-in-trade tax and other taxes and customs normally levied in a port of entry. For the purposes of this section, personal property in transit through the free port area established by the authority includes goods, wares and merchandise that:

A. Are moving in interstate or international commerce through or over the free port areas established; [PL 2005, c. 599, §1 (NEW).]

B. Are consigned from outside the State to a public or private warehouse within the State, whether that consignment is specified before or after transportation; or [PL 2005, c. 599, §1 (NEW).]

C. Do not lose their tax-exempt status because, while in a warehouse, they are assembled, bound, joined, processed, disassembled, divided, cut, broken in bulk, relabeled or repackaged. The warehouse in which the goods, wares and merchandise are stored may not be owned in whole or in part by either the consignee or the consignor. The tax-exemption granted may be liberally construed to effect the purposes of this article. [PL 2005, c. 599, §1 (NEW).]

[PL 2005, c. 599, §1 (NEW).]

**SECTION HISTORY**

PL 2005, c. 599, §1 (NEW).

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