

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Amend the Rate of Tax on New Manufactured Housing

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

Sec. 1. 30-A MRSA §4358, sub-§4, ¶B, as enacted by PL 1989, c. 104, Pt. A, §45 and Pt. C, §10, is amended to read:

B. If no such bill of sale is presented, evidence of certification of payment of the sales tax in accordance with ~~Title 36, section 1760, subsection 40, and~~ Title 36, section 1952-B.

Sec. 2. 30-A MRSA §7060, sub-§1, ¶C, as amended by PL 1989, c. 6 and c. 9, §2 and repealed and replaced by c. 104, Pt. A, §55 and amended by c. 104, Pt. C, §§8 and 10, is further amended to read:

C. Requiring persons, other than a dealer licensed by the State with a sales tax certificate issued by the State Tax Assessor, who intend to construct or locate in the plantation new manufactured housing, as defined in section 4358, subsection 1, to provide:

(1) A bill of sale indicating the name, address, dealer registration number and sales tax certificate number of the person who sold or provided the manufactured housing to the buyer locating the housing in the plantation; or

(2) Certification of payment of the sales tax in accordance with ~~Title 36, section 1760, subsection 40 and~~ Title 36, section 1952-B.

In any plantation ~~which~~that requires a permit for manufactured housing, the permit is deemed to be not approved or valid until payment of the sales tax has been certified with the assessors or the Maine Land Use Regulation Commission.

Sec. 3. 36 MRSA §1760, sub-§40, as amended by PL 2005, c. 618, §3, is further amended to read:

40. Manufactured housing. Sales of:

A. Used manufactured housing; ~~and~~

B. New manufactured housing to the extent of all costs, other than materials, included in the sale price, but the exemption may not exceed 50% of the sale price.

SUMMARY

HP0624, LD 906, item 1, 124th Maine State Legislature
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Under current law, new manufactured housing receives a partial sales tax exemption of up to 50% of the sales price, or 2.5% based on the current sales tax rate of 5%. This bill removes that partial sales tax exemption and corrects cross-references to reflect that.