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## **An Act Relating to Sales Tax on Certain Trailers**

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

**Sec. 1. 36 MRSA §1752, sub-§19-A**, as enacted by PL 2007, c. 375, §1, is amended to read:

**19-A. Trailer.** "Trailer" means a vehicle without motive power and mounted on wheels that is designed to carry persons or property and to be drawn by a motor vehicle and not operated on tracks. "Trailer" includes a camper trailer as defined in section 1481, subsection 1-A but without restriction on length.

**Sec. 2. 36 MRSA §1765, sub-§7**, as amended by PL 1989, c. 533, §9, is further amended to read:

**7. Special mobile equipment.** Special mobile equipment; or

**Sec. 3. 36 MRSA §1765, sub-§8**, as amended by PL 2007, c. 375, §3, is further amended to read:

**8. Trailers and truck campers.** Trailers; ~~or~~ and truck campers.

**Sec. 4. 36 MRSA §1765, sub-§9**, as amended by PL 2007, c. 375, §3, is repealed.

**Sec. 5. 36 MRSA §1765, last ¶**, as enacted by PL 2007, c. 627, §50 and affected by §96, is amended to read:

The trade-in credit allowed by this section is not available unless the items traded are in the same category, ~~except that when a truck camper is taken in trade for a camper trailer or a camper trailer is taken in trade for a truck camper, the~~ The tax must be levied only upon the difference between the sale price of the purchased property and the trade-in allowance of the property taken in trade.

Effective September 12, 2009