

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 Promote Jobs in the Motor Coach Industry  
by Providing a Sales Tax Exemption for Certain Buses**

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

**Sec. 1. 36 MRSA §1760, sub-§41, ¶B,** as enacted by PL 2009, c. 361, §19 and affected by §37, is amended to read:

B. For purposes of this subsection, personal property is not in use as an instrumentality of interstate or foreign commerce when carrying ~~only cargo~~ a bona fide payload that both originates and terminates within the State, unless the personal property is a bus with a capacity of at least 47 passengers that is engaged in transporting within the State a bona fide payload of travelers on an interstate or foreign cruise that originates outside the State and terminates outside the State and the transportation is provided pursuant to a contract between the interstate or foreign cruise provider and the person providing the transportation.

Effective 90 days following adjournment of the 125th  
Legislature, Second Regular Session, unless otherwise indicated.