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Public Law
124th Legislature
First Regular Session

Chapter 207
H.P. 624 - L.D. 906

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Sec. 4. 36 MRSA §1765, sub-§9, as amended by PL 2007, c. 375, §3, is repealed.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