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Public Law
124th Legislature
Second Regular Session

Chapter 620
H.P. 473 - L.D. 659

An Act To Reduce the Sales Tax on Certain Watercraft

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

Sec. 1. 36 MRSA §1760, sub-§25, as amended by PL 2009, c. 361, §18, is repealed and the following enacted in its place:

25. Watercraft purchased by nonresidents. Sales to or use by a person that is not a resident of this State of watercraft or materials used in watercraft as specified in this subsection.

A. The following are exempt when the sale is made in this State to a person that is not a resident of this State and the watercraft is sailed or transported outside the State within 30 days of delivery by the seller:

(1) A watercraft;

(2) Sales, under contract for the construction of a watercraft, of materials to be incorporated in that watercraft; and

(3) Sales of materials to be incorporated in the watercraft for the repair, alteration, refitting, reconstruction, overhaul or restoration of that watercraft.

B. Notwithstanding subsection 45, paragraph A1, the sale of a watercraft is exempt if the watercraft is purchased and used by the present owner outside the State if the watercraft is registered outside the State by an owner who is an individual and the watercraft is present in the State not more than 30 days for a purpose other than temporary storage during the 12 months following its purchase.

C. If, for a purpose other than temporary storage, a watercraft is present in the State for more than 30 days during the 12-month period following its date of purchase, the exemption is 60% of the sale price of the watercraft or materials for the construction, repair, alteration, refitting, reconstruction, overhaul or restoration of the watercraft, as specified in paragraph A.

Sec. 2. Effective date. This Act takes effect August 1, 2010.

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