

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 Require Nonresidents To Pay Sales Tax on Snowmobiles and ATVs

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

Sec. 1. 12 MRSA §13003, sub-§2, ¶A, as affected by PL 2003, c. 614, §9 and amended by c. 695, Pt. B, §9 and affected by Pt. C, §1, is repealed.

Sec. 2. 36 MRSA §1760, sub-§25-A, as affected by PL 2003, c. 614, §9 and amended by c. 695, Pt. B, §25 and affected by Pt. C, §1, is repealed.

Sec. 3. 36 MRSA §1760, sub-§25-B, as amended by PL 2003, c. 414, Pt. B, §63 and affected by c. 614, §9, is repealed.

SUMMARY

This bill repeals the exemption from the sales tax for sales of ATVs and snowmobiles to nonresidents.