

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out the title and substituting the following:

**'An Act To Remove the Sales Tax on Certain Watercraft'**

Amend the bill by striking out all of section 1 and inserting the following:

**'Sec. 1. 36 MRSA §1760, sub-§25**, as amended by PL 2009, c. 361, §18, is further amended to read:

**25. Watercraft sold to nonresidents.** Sales of watercraft to a person that is not a resident of this State, ~~when the watercraft is sailed or transported outside the State within 30 days of delivery by the seller;~~ sales to a person that is not a resident of this State, under ~~contracts~~contract for the construction of a watercraft that is sailed or transported outside the State within 30 days of delivery by the seller, of materials to be incorporated in the watercraft; and sales to a person that is not a resident of this State, for the repair, alteration, refitting, reconstruction, overhaul or restoration of a watercraft ~~that is sailed or transported outside the State within 30 days of delivery by the seller,~~ of materials to be incorporated in the watercraft. Unless the watercraft is present in the State, for a purpose other than temporary storage, for more than 30 days during the 12-month period following its date of purchase or is registered in Maine without also being registered in another state or documented with a location in this State, within 12 months of the date of purchase, the purchaser is exempt from the use tax.'

**SUMMARY**

This amendment changes the sales tax exemption for watercraft and related materials sold to nonresidents to eliminate the requirement that the watercraft be removed from the State immediately upon delivery by the seller.

**FISCAL NOTE REQUIRED**  
(See attached)