

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 Provide a Sales Tax Trade-in Credit for Core Parts

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

Sec. 1. 36 MRSA §1752, sub-§1-I is enacted to read:

1-I. Core part. "Core part" means a component that, when replaced, is returned to the manufacturer to be rebuilt and used again.

Sec. 2. 36 MRSA §1765, sub-§7, as amended by PL 2009, c. 207, §2, is further amended to read:

7. Special mobile equipment. Special mobile equipment; or

Sec. 3. 36 MRSA §1765, sub-§8, as amended by PL 2009, c. 207, §3, is further amended to read:

8. Trailers and truck campers. Trailers and truck campers; or

Sec. 4. 36 MRSA §1765, sub-§10 is enacted to read:

10. Core parts. A core part when exchanged for a similar item for a similar use.

SUMMARY

This bill provides a sales tax trade-in credit for core parts. Core parts are those components that when replaced or rebuilt are used again.