

131st MAINE LEGISLATURE

SECOND REGULAR SESSION-2024

Legislative Document

No. 2198

H.P. 1409

House of Representatives, February 1, 2024

An Act to Remove the Exemption from Sales and Use Tax for Automobiles Purchased for Use as Rentals

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT

Clerk

Presented by Speaker TALBOT ROSS of Portland. Cosponsored by Senator CHIPMAN of Cumberland and Representatives: HASENFUS of Readfield, PERRY of Bangor, TERRY of Gorham.

| 1 | Be it enacted by the People of the State of Maine as follows: |
|--------|---|
| 2 3 | Sec. 1. 36 MRSA §1752, sub-§11, ¶B, as amended by PL 2021, c. 578, §1, is further amended by repealing subparagraph (3). |
| 4 | Sec. 2. Effective date. This Act takes effect September 1, 2023. |
| 5 | SUMMARY |
| 6 7 | This bill removes the exclusion from the definition of "retail sale" for the purposes of the sales and use tax laws for the sale, to a person engaged in the business of renting |
| 8 | automobiles, of automobiles, integral parts of automobiles or accessories to automobiles |