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An Act To Amend the Laws Governing Sales Tax on Used Motor Vehicles

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

Sec. 1. 36 MRSA §1752, sub-§14, ¶A, as amended by PL 2007, c. 627, §43, is further amended to read:

A. "Sale price" includes:

(1) Any consideration for services that are a part of a retail sale; ~~and~~

(2) All receipts, cash, credits and property of any kind or nature and any amount for which credit is allowed by the seller to the purchaser, without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, losses or any other expenses; ~~and~~

(3) With regard to a used motor vehicle, only the items in subparagraphs (1) and (2) as shown on a receipt or bill of sale may be considered part of the sale price unless there is convincing evidence that other consideration was given as part of the sale.

SUMMARY

This bill provides that only the items of consideration or other items of value shown on a receipt or bill of sale for a used motor vehicle may be considered part of the sale price for purposes of sales tax unless there is convincing evidence that other consideration was given as part of the sale.