

**LD 1303, An Act to Exempt Boats and All-terrain Vehicles Purchased for Qualified Commercial Fishing or Commercial Farming from State Sales Tax**

**Proposed sponsor amendment to LD 1303:**

- Title Change:
  - An Act to Exempt Certain All-terrain Vehicle Purchases from State Sales Tax
- Strike all references to boats
- Expand language to include persons who engage in commercial wood harvesting.
  - “Commercial wood harvesting” has the same meaning as in section 2013, subsection 1, paragraph B-1.