

BRENT LEASING CO., INC.

v.

STATE TAX ASSESSOR

Submitted on Briefs October 31, 2002

Decided November 4, 2002

Panel: SAUFLEY, C.J., and CLIFFORD, RUDMAN, DANA, ALEXANDER,
CALKINS, and LEVY, JJ.

MEMORANDUM OF DECISION

Brent Leasing Co. appeals from a summary judgment entered in Superior Court (Kennebec County, *Marden, J.*) affirming in part an assessment of use tax on the vessel *Friendship V.* The court, in a well-reasoned decision, correctly concluded that the vessel was “located in this State,” 36 M.R.S.A. § 1752(21) (1990), and was the subject of a taxable use when leased by Brent Leasing to an affiliated whale-watching company doing business in Maine after being purchased from a Massachusetts shipyard, regardless of the fact that the vessel was subsequently leased outside of Maine. *Realco Servs., Inc. v. Halperin*, 355 A.2d 743, 747 (Me. 1976); *Commercial Leasing, Inc. v. Johnson*, 160 Me. 32, 37-38, 43, 197 A.2d 323, 326, 329 (1964).

The entry is:

Judgment affirmed.

Attorneys for plaintiff:

Michael L. Sheehan, Esq.
Roy T. Pierce, Esq.
Preti Flaherty Beliveau Pachios & Haley, LLC
P O Box 9546
Portland, ME 04112-9546

Attorneys for appellee:

G. Steven Rowe, Attorney General
Crombie J.D. Garrett, Asst. Attorney General
6 State House Station
Augusta, ME 04333-0006