

# MAINE STATE LEGISLATURE

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ONE - HUNDRE DTH LEGISLATURE

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Legislative Document

No. 14

S. P. 14

Office of the Clerk of the House  
Filed December 14, 1960 under Joint Rule 19A by Senator Lovell of York.  
To be printed and delivered to the Senate of the 100th Legislature.

HARVEY R. PEASE, Clerk

Presented by Senator Lovell of York.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

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**AN ACT Exempting Certain Machinery from Sales and Use Tax.**

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

**R. S., c. 17, § 10, sub-§ III-A, additional.** Section 10 of chapter 17 of the Revised Statutes is amended by adding a new subsection III-A to read as follows:

**'III-A. Machinery and equipment.** Sale of machinery and equipment purchased and used by persons establishing new manufacturing or processing plants in Maine, and machinery and equipment purchased and used by persons in the operation of manufacturing plants already established in Maine. This exemption shall not apply unless such machinery and equipment is incorporated into, and is directly used in, the process of manufacturing property subject to taxation under this chapter. The term "manufacturing plants" shall mean those establishments primarily engaged in manufacturing or processing operations, and generally recognized as such.'