

MAINE STATE LEGISLATURE

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O N E - H U N D R E D T H L E G I S L A T U R E

Legislative Document

No. 643

S. P. 239

In Senate, January 24, 1961

Referred to the Committee on Taxation. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Edgar of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Relating to Refund of Sales Tax.

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

R. S., c. 17, § 12-A, additional. Chapter 17 of the Revised Statutes is amended by adding a new section 12-A, to read as follows:

'Sec. 12-A. Refund of sales tax on goods removed from State. When a business which operates from fixed locations within and without this State purchases supplies and equipment in this State, places them in inventory in this State, and subsequently withdraws them from inventory for use at a location of the business in another state without having made use other than storage within this State, it may request a refund of Maine sales tax paid at the time of purchase, provided it maintains inventory records by which the acquisition and disposition of such supplies and equipment purchased can be traced. No refund shall be made where the state to which the supplies and equipment are removed levies a sales or use tax. Such refunds must be requested in accordance with section 18.'