# MAINE STATE LEGISLATURE

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## ONE-HUNDREDTH LEGISLATURE

# Legislative Document

No. 1433

H. P. 1032 House of Representatives, February 8, 1961 Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Hughes of St. Albans.

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-ONE

#### AN ACT Applying Sales Tax to Admissions.

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

R. S., c. 17, § 3, amended. Section 3 of chapter 17 of the Revised Statutes, as last amended by section 7 of chapter 350 of the public laws of 1959, is further amended by adding after the first sentence a new sentence to read as follows:

'The tax shall be imposed on the amount paid for admission, exclusive of federal taxes, to any place, including admission by season ticket or subscription.'