

# MAINE STATE LEGISLATURE

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Legislative Document

No. 1436

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H. P. 1035

House of Representatives, February 8, 1961

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Plante of Old Orchard Beach.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

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**AN ACT Exempting Electricity, Fuel, Gas and Water from Sales Tax.**

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

**Sec. 1. R. S., c. 17, § 3, amended.** Section 3 of chapter 17 of the Revised Statutes, as amended by section 1 of chapter 402 of the public laws of 1957 and section 7 of chapter 350 of the public laws of 1959, is further amended to read as follows :

**‘Sec. 3. Sales tax.** A tax is imposed at the rate of 3% on the value of all tangible personal property, sold at retail in this State, measured by the sale price, and upon the total charged for living quarters, sleeping or housekeeping accommodations in hotels, rooming houses, tourist or trailer camps, except as in this chapter provided. Retailers shall pay such tax at the time and in the manner hereinafter provided, and it shall be in addition to all other taxes.

~~The tax imposed upon the sale and distribution of gas, water or electricity by any public utility, the rates for which sale and distribution are established by the Public Utilities Commission, shall be added to the rates so established. No tax shall be imposed upon the sale or use of electrical energy, or water stored for the purpose of generating electricity, when the sale is to or by a wholly owned subsidiary by or to its parent corporation.~~

No tax shall be imposed upon such property sold at retail for 10c or less, provided the retailer is primarily engaged in making such sales and keeps records satisfactory to the State Tax Assessor.’

**Sec. 2. R. S., c. 17, § 10, sub-§ III, amended.** The 3rd sentence of subsection III of section 10 of chapter 17 of the Revised Statutes is amended to read as follows :

“Food products” shall not include spirituous, malt or vinous liquors; soft drinks, sodas or beverages such as are ordinarily dispensed at bars or soda fountains or in connection therewith; medicines, tonics, vitamins and preparations in liquid, powdered, granular, tablet, capsule, lozenge or pill form, sold as dietary supplements or adjuncts, except when sold on the prescription of a physician; ~~water, including~~ mineral bottled and carbonated waters and ice.’

**Sec. 3. R. S., c. 17, § 10, sub-§ IX, amended.** Subsection IX of section 10 of chapter 17 of the Revised Statutes is amended to read as follows:

**‘IX. Coal, oil and wood.** Coal, oil, wood and all other fuels ~~except gas and electricity~~ when bought for cooking and heating in homes, hotels and apartment houses, and other buildings designed both for human habitation and sleeping.’