

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
101st LEGISLATURE

HOUSE AMENDMENT "A" to HOUSE AMENDMENT "E" to H. P. 313, L. D.  
406, Bill, "An Act Increasing Sales Tax."

Amend said Amendment by striking out all of section 1 and inserting in place thereof the following sections:

"Sec. 1. R. S., c. 17, §2, amended. The 12th paragraph of section 2 of chapter 17 of the Revised Statutes, which relates to the definition of "Retail sale" or "Sale at retail," as amended, is further amended by adding after the first sentence a new sentence to read as follows:

'"Retail sale" or "sale at retail" also means any sale of advertising space by outdoor advertising and by radio and television stations, and by publications regularly issued at average intervals not exceeding 3 months.'

Sec. 1-A. R. S., c. 17, §3-A, additional. Chapter 17 of the Revised Statutes is amended by adding a new section 3-A, to read as follows:

'Sec. 3-A. Sales Tax on advertising space. On and after July 1, 1963 a tax is also imposed at the rate of 3% on the sales of all advertising space by outdoor advertising and by radio and television stations and by any publication regularly issued at average intervals not exceeding 3 months. The State Tax Assessor shall pay over all receipts collected under this section to the Treasurer of State daily.'

Filed by Mr. Pease of Wiscasset.

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(Filing No. H-421)

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