

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND NINTH LEGISLATURE

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**Legislative Document**

**No. 1144**

H. P. 939

House of Representatives, March 12, 1979

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

EDWIN H. PERT, Clerk

Presented by Mr. Tarbell of Bangor.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-NINE

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**AN ACT to Enforce Collection of Sales Tax at Coin Shows.**

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

**36 MRSA § 1754, sub-§ 8** is enacted to read:

**8. Coin dealers. All numismatic dealers who sell coins or medals within the State, whether from an established retail place of business or at coin shows, fairs or other temporary retail sales locations.**

STATEMENT OF FACT

The purpose of this bill is to insure that sales taxes are collectible and payable by dealers upon the consummation of all sales of coins or medals within the State.

Coin dealers are already subject to the payment of a sales tax on all sales consummated within the State and it cannot be estimated by how much the collection of sales tax revenue derived from the sale of coins by the dealers and payable to the State, will increase by enactment of specific statutory language mandating the payment of the tax.