

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 440

H.P. 324

House of Representatives, January 14, 1999

**An Act to Exempt Business Equipment Used by Christmas Tree Farmers  
from the Sales Tax.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative WHEELER of Bridgewater.  
Cosponsored by Representatives: BELANGER of Caribou, CLARK of Millinocket,  
DUNCAN of Presque Isle, GOOLEY of Farmington, McALEVEY of Waterboro, O'NEAL of  
Limestone, PINKHAM of Lamoine, Senator: KIEFFER of Aroostook.

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

4 **Sec. 1. 36 MRSA §1760, sub-§80 is enacted to read:**

6 80. Christmas tree farmers. Sales of business equipment  
8 used by Christmas tree farmers in the planting, growing,  
10 harvesting and marketing of Christmas trees.

12 **SUMMARY**

14 This bill exempts business equipment used by Christmas tree farmers from the sales tax.