

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 36

S.P. 20

In Senate, January 9, 2001

**An Act to Amend the Definition of "Commercial Agricultural Production" in the Laws Governing Taxation.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator FERGUSON of Oxford.  
Cosponsored by Representative MUSE of Fryeburg and  
Senators: GAGNON of Kennebec, KNEELAND of Aroostook, LEMONT of York,  
MITCHELL of Penobscot, YOUNGBLOOD of Penobscot, Representatives: BELANGER of  
Caribou, GAGNE of Buckfield, JODREY of Bethel.

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

2           **Sec. 1. 36 MRSA §1760, sub-§7**, as amended by PL 1997, c. 550,  
4 §1, is further amended to read:

6           **7. Products used in commercial agricultural and commercial**  
8 **aquacultural production, and bait.** Sales of seed, feed, hormones,  
10 fertilizer, pesticides, insecticides, fungicides, antibiotics,  
12 weed killers, defoliants, litter and medicines used in commercial  
14 agricultural production and commercial aquacultural production,  
16 as those terms are defined in section 2013, and sales of bait to  
18 commercial-fishermen persons who fish commercially. Agricultural  
20 production includes the raising and keeping of equines.

22           **Sec. 2. 36 MRSA §2013, sub-§1, ¶A**, as amended by PL 1993, c.  
24 151, §1, is further amended to read:

26           A. "Commercial agricultural production" means commercial  
28 production of livestock or crops for human and animal  
30 consumption, including the commercial production of sod, the  
32 ~~commercial-production-of-seed-to-be-used-primarily-to-raise~~  
34 ~~crops-for-nourishment-of-humans-or-animals-and-production-of~~  
36 livestock fruit, seeds, seedlings, cut flowers, herbs,  
nursery stock as defined in Title 7, section 2211, poultry,  
field crops, cultivated or pasture hay, Christmas trees and  
maple syrup.

## SUMMARY

30           This bill specifies that sales of certain products used in  
32 commercial agricultural and aquacultural production are exempt  
34 from sales tax, and amends the definition of "commercial  
36 agricultural production" to specifically include the production  
of fruit, seeds, seedlings, cut flowers, herbs, nursery stock,  
poultry, field crops, hay, Christmas trees and maple syrup.