

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 169

H.P. 120

House of Representatives, January 13, 2005

An Act To Amend the Law Regarding Resale Certificates

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative MOODY of Manchester.
Cosponsored by Representatives: CARR of Lincoln, COLLINS of Wells, FLOOD of
Winthrop, KAELIN of Winterport, McKANE of Newcastle, MILLS of Farmington, RECTOR
of Thomaston, Senators: BROMLEY of Cumberland, MAYO of Sagadahoc, RAYE of
Washington, WESTON of Waldo and Representatives: CRAVEN of Lewiston, CUMMINGS
of Portland, SMITH of Monmouth, Senators: COWGER of Kennebec, DAVIS of Piscataquis,
SAVAGE of Knox, WOODCOCK of Franklin.

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

Sec. 1. 36 MRSA §1754-B, sub-§§2-B and 2-C. as enacted by PL 2003, c. 673, Pt. AAA, §2, are repealed.

SUMMARY

Public Law 2003, chapter 673 changed the law governing resale certificate eligibility by limiting issuance of resale certificates to retailers with annual gross sales of \$10,000 or more and by requiring the State Tax Assessor to annually review the gross sales status of each retailer prior to issuing the certificate for the next succeeding calendar year.

This bill repeals those changes.