

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

NEW DRAFT OF H. P. 688—L. D. 723

---

---

N I N E T Y - S I X T H    L E G I S L A T U R E

---

---

Legislative Document

No. 1426

H. P. 1232

House of Representatives, April 7, 1953.

Reported by Mr. Willey from Committee on Taxation and printed under Joint Rules No. 10.

HARVEY R. PEASE, Clerk.

---

---

STATE OF MAINE

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

---

**AN ACT to Amend the Sales and Use Tax Law Relative to Packaging and Shipping Materials.**

---

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

**R. S., c. 14-A, § 2, amended.** The last sentence of the 7th paragraph of section 2 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows:

“Retail sale” or “sale at retail” do not include the sale of containers, boxes, crates, bags, cores, twines, tapes, bindings, wrappings, labels and other packing, packaging and shipping materials when sold to persons for use in packing packaging or shipping tangible personal property produced or sold by them **or upon which they have performed the service of cleaning, pressing, dyeing, washing, repairing or reconditioning in their regular course of business.**’