

MAINE STATE LEGISLATURE

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Maine
REVISED STATUTES
1964

*Prepared Under the Supervision
of the
Committee on Revision of Statutes*

Being the Tenth Revision of the
Revised Statutes of the State
of Maine, 1964

Volume 6
Titles 33 to 39



Boston, Mass.
Boston Law Book Co.

Orford, N. H.
Equity Publishing Corporation

St. Paul, Minn.
West Publishing Co.

Text of Revised Statutes
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CHAPTER 213

SALES TAX

Sec.

1811. Sales tax.

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§ 1811. Sales tax

A tax is imposed at the rate of 4% on the value of all tangible personal property, sold at retail in this State, on and after July 1, 1963 and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps, measured by the sale price, except as in chapters 211 to 225 provided. Retailers shall pay such tax at the time and in the manner provided, and it shall be in addition to all other taxes.

The tax imposed upon the sale and distribution of gas, water or electricity by any public utility, the rates for which sale and distribution are established by the Public Utilities Commission, shall be added to the rates so established. No tax shall be imposed upon the sale or use of electrical energy, or water stored for the purpose of generating electricity, when the sale is to or by a wholly owned subsidiary by or to its parent corporation.

No tax shall be imposed upon such property sold at retail for 10¢ or less, provided the retailer is primarily engaged in making such sales and keeps records satisfactory to the State Tax Assessor.

R.S.1954, c. 17, § 3; 1957, c. 402, § 1; 1959, c. 350, § 7; 1961, c. 227, § 7; 1963, c. 360, § 1.

§ 1812. Adding tax to sale price

Every retailer shall add the sales tax imposed by chapters 211 to 225, or the average equivalent of said tax, to his sale price, except as otherwise provided, and when added the tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as the purchase price. When the sale price shall involve

a fraction of a dollar, the tax shall be added to the sale price upon the following schedules:

<u>Amount of Sale Price</u>	<u>Amount of Tax</u>
\$0.01 to \$0.10, inclusive	0¢
.11 to .25, inclusive	1¢
.26 to .50, inclusive	2¢
.51 to .75, inclusive	3¢
.76 to .99, inclusive	4¢

When the sale price exceeds 99¢, the tax to be added to the price shall be 4¢ for each whole dollar, plus the amount indicated above for each fractional part of a dollar.

When several articles are purchased together and at the same time, the tax shall be computed on the total amount of the several items.

Breakage under this section shall be retained by the retailer as compensation for the collection.

R.S.1954, c. 17, § 5; 1955, c. 330; 1957, c. 402, § 3; 1963, c. 360, § 3.

§ 1813. Illegal collection of sales tax prohibited

It shall be unlawful for any retailer to charge or collect as the sales tax due on the sale price of any property or rental an amount in excess of that provided by section 1812. Any person violating this section shall be guilty of a misdemeanor.

1961, c. 275.