

MAINE STATE LEGISLATURE

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May 28, 1951

To Alexander LaFleur, Attorney General
Subject: Whether the Maine Sales Tax has any effect upon the Sales
of Real Estate

I reply to your memorandum of May 17, your inquiry from Doris M. St. Pierre, Secretary of the Maine Real Estate Commission. The question is whether the Maine Sales Tax has any effect upon the sales of real estate.

In my opinion the taxing statute is extremely clear and applies only to personal property. Section 3, of the Act provides in part, "A tax is hereby imposed at the rate of 2% on the value of all tangible personal property. . ."

Boyd L. Bailey
Assistant Attorney General