

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1437**

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H. P. 1036

House of Representatives, February 8, 1961

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Plante of Old Orchard Beach.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

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**AN ACT Prohibiting Illegal Collection of Sales Tax.**

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

**R. S., c. 17, § 5-A, additional.** Chapter 17 of the Revised Statutes is amended by adding a new section 5-A, to read as follows:

**'Sec. 5-A. Illegal collection of sales tax prohibited. It shall be unlawful for any retailer to illegally compute, add, buy or collect as the sales tax due on the sales price of any property or rental an amount in excess of the tax legally due. Any person violating this section shall be guilty of a misdemeanor.'**