

# MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

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Legislative Document

No. 1439

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H. P. 1038

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. Tweedie of Mars Hill.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

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**AN ACT Relating to Sales Tax on Farm Machinery and Equipment.**

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

**Sec. 1. R. S., c. 17, § 2, amended.** Section 2 of chapter 17 of the Revised Statutes is amended by adding after the 3rd paragraph, in alphabetical order, the following paragraph:

“Farm machinery and equipment” means any property to be used directly in agricultural production. For the purpose of this paragraph an “agricultural product” is defined as the final product of any farming activity engaged in a business. “Farm machinery and equipment” shall also mean:

I. Equipment, implements used in seeding, cultivating, irrigation, crop pest control, fertilization and harvesting, such as plows, sprayers, mowers, fertilizer distributors, dusters, seeders, combines, harvesters and farm tractor accessories;

II. Equipment and implements used directly in the feeding and care of livestock, poultry and other productive farm animals, such as incubators, milking machines, poultry feeders and barn cleaners;

III. Equipment used directly in storing and protecting agricultural products on the farm prior to shipment to market, such as milk coolers, refrigeration equipment and handling equipment.’

**Sec. 2. R. S., c. 17, § 11-A, additional.** Chapter 17 of the Revised Statutes is amended by adding a new section 11-A, to read as follows:

**'Sec. 11-A. Tax only upon difference between sale price of purchased farm machinery or equipment and sale price of farm machinery or equipment traded in. When one or more items of farm machinery or equipment are traded in toward the sale price of another item of farm machinery or equipment, the tax imposed by this chapter shall be levied only upon the difference between the sale price of the purchased farm machinery or equipment and the sale price of the farm machinery or equipment taken in trade.'**