# MAINE STATE LEGISLATURE

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#### ONE HUNDRED AND FIRST LEGISLATURE

### Legislative Document

No. 325

H. P. 256

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

HARVEY R. PEASE, Clerk

Presented by Mr. Knight of Rockland by request.

#### STATE OF MAINE

## IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-THREE

#### AN ACT Exempting Water Sold for Human Consumption from Sales Tax.

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

R. S., c. 17, § 10, sub-§ VII-A, additional. Section 10 of chapter 17 of the Revised Statutes is hereby amended by adding thereto a new subsection to be numbered VII-A, to read as follows:

'VII-A. Water. Water purchased by any individual for use exclusively in his home and upon the land surrounding the same; provided said water shall not be exempt if, without separate metering or separate intake, the premises supplied with water shall be used not only for the home of the purchaser but also for a store, place of business, farm or any other purpose.'

#### STATEMENT OF FACTS

It is estimated that this legislation will result in a loss of revenue to the General Fund of approximately \$175,000 per year.