

MAINE STATE LEGISLATURE

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
101st LEGISLATURE**

HOUSE AMENDMENT "C" to H. P. 313, L. D. 406, Bill, "An Act
Increasing Sales Tax."

Amend said Bill by striking out all of the Title and inserting in place thereof the following new Title:

'AN ACT Taxing Advertising Under the Sales Tax for Educational Subsidies for Municipalities.'

Further amend said Bill by striking out all of the emergency preamble.

Further amend said Bill by striking out everything after the enacting clause and inserting in place thereof the following:

"Sec. 1. R. S., c. 17, §2, amended. The 12th paragraph of section 2 of chapter 17 of the Revised Statutes, which relates to the definition of "Retail Sale" or "Sale at retail," as amended, is further amended by adding after the first sentence a new sentence to read as follows:

"Retail Sale" or "sale at retail" also means any sale of advertising space by outdoor advertising and by radio and television stations, and by publications regularly issued at average intervals not exceeding 3 months.'

Sec. 2. R. S., c. 17, §3-A, additional. Chapter 17 of the Revised Statutes is amended by adding a new section 3-A, to read as follows:

'Sec. 3-A. Sales tax on advertising space. On and after September 1, 1963 a tax is also imposed at the rate of 3% on the sales of all advertising space by outdoor advertising and by radio and television stations and by any publication regularly issued at average intervals not exceeding 3 months. The State Tax Assessor shall pay over all receipts collected under this section to the Treasurer of State daily and such receipts shall be used only for the purpose of providing general purpose educational subsidies for municipalities.'

Filed by Mr. Turner of Auburn.

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(Filing No. H-415)

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