

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

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Legislative Document

No. 504

H. P. 350

House of Representatives, January 22, 1963

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

HARVEY R. PEASE, Clerk

Presented by Mr. Albair of Caribou.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-THREE

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**AN ACT Relating to Sales Tax on Transportation Charges.**

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

**R. S., c. 17, § 2, amended.** The last sentence of the 15th paragraph of section 2 of chapter 17 of the Revised Statutes, which defines "sale price", is amended to read as follows: "Sale price" shall also not include the amount of any tax imposed by the United States upon or with respect to retail sales whether imposed upon the retailer or the consumer, excepting any manufacturers' or importers' excise tax; and shall not include ~~transportation charges separately stated, if the transportation occurs after the purchase of the property is made~~ the cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser provided such charges are separately stated and provided such transportation occurs by means of common carrier, independent contract carrier or the United States mails.'