

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1340

S. P. 488

In Senate, February 13, 1963

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Porteous of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Providing Tax Exemption Stamps for Relief of Certain Persons from
Sales Tax.

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

Sec. 1. R. S., c. 25, § 7-A, additional. Chapter 25 of the Revised Statutes is amended by adding a new section 7-A, to read as follows:

‘Sec. 7-A. Tax exemption stamps. The Commissioner of Health and Welfare may, upon application of any recipient of public assistance or head of any low income family and upon finding that a condition of need exists, certify the eligibility of such persons to receive tax exemption stamps provided under this section. The commissioner shall issue to such eligible persons tax exemption stamps equivalent in value to the normal amount of food or fuel purchased by such persons for home consumption by themselves and their dependents per month. The presentation of such stamps by the person to whom issued to his seller equivalent in value to the amount of food or fuel purchased shall exempt such person from the payment of the sales tax upon those commodities. The seller shall record the value of the stamps received by him on each purchase together with the date and shall forward the stamps weekly to the Department of Health and Welfare. The commissioner shall be responsible for the printing and distribution of such stamps and shall carry on a continuous audit of all stamps printed and distributed by him. The commissioner may make such rules and regulations as he shall deem appropriate to carry out this section and may revoke the eligibility of any person for the improper use of such stamps or at such times as he shall determine that such person no longer qualifies as an eligible person. The commissioner may, if he thinks it advisable, provide for

the distribution of such stamps by the welfare officers of municipalities under such terms and conditions as he shall, by rule and regulation, establish.'

Sec. 2. Appropriation. There is appropriated from the General Fund to the Department of Health and Welfare the sum of \$5,000 for the fiscal year ending June 30, 1964 and the sum of \$10,000 for the fiscal year ending June 30, 1965 to carry out the purposes of this act.