

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 817

S. P. 269

In Senate, February 2, 1965

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

EDWIN H. PERT, Secretary

Presented by Senator Letourneau of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Sales and Use Tax Liability of Lessors of Tangible Personal Property.

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

R. S., T. 36, § 1752, sub-§ 21, amended. Subsection 21 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

'21. Use. "Use" includes the exercise in this State of any right or power over tangible personal property incident to its ownership when purchased by the user at retail sale, **including the derivation of income, whether received in money or in the form of other benefits, by a lessor from the rental of tangible personal property located in this State.'**