

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

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**Legislative Document**

**No. 818**

S. P. 270

In Senate, February 2, 1965

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

EDWIN H. PERT, Secretary

Presented by Senator Maxwell of Franklin.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-FIVE

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**AN ACT Relating to Use Tax on Personal Property Withdrawn from Inventory.**

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

**R. S., T. 36, § 1861, amended.** Section 1861 of Title 36 of the Revised Statutes is amended by adding at the end a new sentence to read as follows:

**'When tangible personal property purchased for resale is withdrawn from inventory by the retailer for his own use, use tax liability accrues at the date of withdrawal.'**