

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

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**Legislative Document**

**No. 885**

H. P. 658

House of Representatives, February 2, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Curran of Bangor.

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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 Definition of "Storage" and "Use" in Sales and Use Tax Law.

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

**R. S., T. 36, § 1752, sub-§ 16, amended.** Subsection 16 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

‘§ 16. **Storage or use.** "Storage" or "use" does not include keeping or retention or the exercise of power over tangible personal property brought into this State for the purpose of subsequently transporting it outside the State for use by the purchaser thereafter solely outside the State, or for the purpose of being processed, fabricated or manufactured into, attached to or incorporated into, other tangible personal property to be transported outside the State and thereafter used by the purchaser solely outside the State.’