

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

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Legislative Document

No. 956

H. P. 718

House of Representatives, February 3, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Dunn of Denmark.

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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 Farm Tractor Under 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-§ 3, amended.** Subsection 3 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

**'3. Farm tractor.** "Farm tractor" means any self-propelled vehicle designed and used primarily as a farm implement for drawing plows, mowing machines and other implements of husbandry, **or as a woods tractor of not more than 75 horsepower.**'