

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 998

H. P. 761

House of Representatives, February 4, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Martin of Eagle Lake.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Repealing from Sales Tax Exemption on Containers, Packaging and the Like.

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

R. S., T. 36, § 1752, sub-§ 11, amended. The last sentence of subsection 11 of section 1752 of Title 36 of the Revised Statutes is repealed, as follows:

~~“Retail sale” or “sale at retail” do not include the sale of containers, boxes, crates, bags, cores, twines, tapes, bindings, wrappings, labels and other packing, packaging and shipping materials when sold to persons for use in packing, packaging or shipping tangible personal property sold by them or upon which they have performed the service of cleaning, pressing, dyeing, washing, repairing or reconditioning in their regular course of business and which are transferred to the possession of the purchaser of such tangible personal property.~~

STATEMENT OF FACTS

It is estimated that this Act will increase revenues to the State to about \$500,000 per year.