

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1155

H. P. 858

House of Representatives, February 10, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Cottrell of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Sales Tax on Fabrication Charges.

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

Sec. 1. R. S., T. 36, § 1752, sub-§ 11, amended. The first sentence of subsection 11 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

“Retail sale” or “sale at retail” means any sale of tangible personal property, in the ordinary course of business, for consumption or use, or for any purpose other than for resale, except resale as a casual sale, in the form of tangible personal property, and shall also include the producing, fabricating, processing, altering, printing or imprinting of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the producing, fabricating, processing, altering, printing or imprinting, and any rental of living quarters in any hotel, rooming house, tourists or trailer camp.’

Sec. 2. R. S., T. 36, § 1752, sub-§ 11-A, additional. Section 1752 of Title 36 of the Revised Statutes is amended by adding a new subsection 11-A, as follows:

‘11-A. Producing, fabricating, altering, processing. “Producing,” “fabricating,” “altering” and “processing” include any operation which results in the creation or production of tangible personal property or which is a step in a process or series of operations resulting in the creation or production of tangible personal property but do not include those operations which constitute merely the repair or reconditioning of tangible personal property to recreate it for the use for which it was originally produced.’