

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SECOND LEGISLATURE

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Legislative Document

No. 1271

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H. P. 934

House of Representatives, February 12, 1965

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

JEROME G. PLANTE, Clerk

Presented by Mr. Danton of Old Orchard Beach.

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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 Sales Tax on Rooming House Rentals.

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

**R. S., T. 36, § 1752, sub-§ 12, amended.** Subsection 12 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

**'12. Rooming house.** "Rooming house" means every house, boat, vehicle, motor court, trailer court or other structure or any place or location kept, used, maintained, advertised or held out to the public to be a place where living quarters are supplied for pay to transient or permanent guests or tenants, whether in one or adjoining buildings and including single seasonal rooms or camps rented by or on behalf of any person.'