

MAINE STATE LEGISLATURE

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(New Title)
New Draft of : H. P. 858, L. D. 1155

ONE HUNDRED AND SECOND LEGISLATURE

Legislative Document

No. 1551

H. P. 1132

House of Representatives, May 17, 1965

Reported by Mr. Cottrell, from Committee on Taxation. Printed under Joint Rules No. 10.

JEROME G. PLANTE, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-FIVE

AN ACT Relating to Definition of Sale Price Under Sales Tax Law.

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

R. S., T. 36, § 1752, sub-§ 14, amended. The 3rd sentence of subsection 14 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows :

“Sale price” shall not include allowances in cash or by credit made upon the return of merchandise pursuant to warranty, or the price of property returned by customers when the full price thereof is refunded either in cash or by credit, nor shall “sale price” include the price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated, **or the price received for labor or services used in making alterations to clothing if separately charged to the customer.**’