

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 227

H. P. 164

House of Representatives, January 19, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Robinson of Carmel.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-SEVEN

AN ACT Relating to Sales Tax on Sales Between Parent and Subsidiary Corporations.

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

R. S., T. 36, § 1811, amended. The 2nd sentence of the 2nd paragraph of section 1811 of Title 36 of the Revised Statutes is amended to read as follows :

No tax shall be imposed upon the sale or use of electrical energy, or water stored for the purpose of generating electricity, when the sale is to or by a wholly owned subsidiary by or to its parent corporation, **except for electrical energy or water purchased for resale to or by such wholly owned subsidiary.**