

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND THIRD LEGISLATURE

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**Legislative Document**

**No. 290**

H. P. 201

House of Representatives, January 24, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Drigotas of Auburn.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SEVEN

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### **AN ACT Relating to Refund of Sales Tax on Goods Removed from State.**

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

**R. S., T. 36, § 2012, amended.** Section 2012 of Title 36 of the Revised Statutes is amended to read as follows:

**§ 2012. Refund of sales tax on goods removed from State**

When a business which operates from fixed locations within and without this State purchases supplies and equipment in this State, places them in inventory in this State, and subsequently withdraws them from inventory **either** for use at a location of the business in another ~~state taxing jurisdiction~~ **or for fabrication, attachment or incorporation into other tangible personal property for use at a location of the business in another taxing jurisdiction**, without having made use other than storage **or such fabrication, attachment or incorporation** within this State, it may request a refund of Maine sales tax paid at the time of purchase, provided it maintains inventory records by which the acquisition and disposition of such supplies and equipment purchased can be traced. No refund shall be made where the ~~state taxing jurisdiction~~ to which the supplies and equipment are removed levies a sales or use tax. Such refunds must be requested in accordance with section 2011.