MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 292

H. P. 203

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Hanson of Gardiner.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-SEVEN

AN ACT Applying Sales Tax to Charges for Fabricating Tangible Personal Property.

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

R. S., T. 36, § 1752, sub-§ 13, amended. Subsection 13 of section 1752 of Title 36 of the Revised Statutes is amended by adding at the end, a new sentence, as follows:

"Sale" also means the producing, fabricating, processing, 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, printing or imprinting.

STATEMENT OF FACTS

It is estimated that enactment of this bill would produce additional General Fund revenue of approximately \$60,000 per year.