

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

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**Legislative Document**

**No. 359**

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H. P. 251

House of Representatives, January 25, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Gill of South Portland.

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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 Providing for Sales Tax on Advertising.**

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

**R. S., T. 36, § 1752, sub-§ 11, amended.** Subsection 11 of section 1752 of Title 36 of the Revised Statutes, as amended by section 2 of chapter 362 of the public laws of 1965, is further amended by inserting after the first sentence a new sentence to read as follows:

**The term "retail sale" or "sale at retail" also means any sale of advertising space by outdoor advertising and by radio and television stations, and by publications regularly issued at average intervals not exceeding 3 months, provided that this sentence shall not apply to nonprofit corporations.**

STATEMENT OF FACTS

It is estimated that this Act will produce \$2,689,600 to the State of Maine during a full fiscal year.