

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND THIRD LEGISLATURE

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**Legislative Document**

**No. 590**

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H. P. 426

House of Representatives, February 2, 1967

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

BERTHA W. JOHNSON, Clerk

Presented by Mrs. Carswell of Portland.

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## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SEVEN

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### AN ACT Providing for a Luxury Tax on Luggage, Jewelry, Furs and Toilet Preparations.

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

**Sec. 1. R. S., T. 36, § 1760, sub-§ 11-A, additional.** Section 1760 of Title 36 of the Revised Statutes, as amended by chapter 257 of the public laws of 1965, is further amended by adding a new subsection 11-A, to read as follows:

**11-A. Sales of luxuries.** Sales of luggage, toilet preparations, jewelry and furs, subject to other taxes imposed by chapter 227.

**Sec. 2. R. S., T. 36, c. 227, additional.** Title 36 of the Revised Statutes is amended by adding a new chapter 227, as follows:

#### CHAPTER 227 LUXURY TAX

##### § 2121. Luxury tax

A tax is imposed at the rate of 10% on the value of the following tangible personal property sold at retail in this State and such tax shall be in addition to all other taxes:

1. Luggage.

A. Trunks, valises, traveling bags, suitcases, satchels, overnight bags, hat boxes for use by travelers, beach bags, bathing suit bags, brief cases made of leather or imitation leather, and salesmen's sample and display cases;

B. Purses, handbags, pocketbooks, wallets, billfolds and card, pass and key cases; and

C. Toilet cases and other cases, bags and kits, without regard to size, shape, construction or material from which made, for use in carrying toilet articles or articles of wearing apparel.

## 2. Jewelry.

A. All articles commonly or commercially known as jewelry, whether real or imitation;

B. Pearls, precious and semiprecious stones and imitations thereof;

C. Watches and clocks and cases and movements therefor;

D. Articles made of, or ornamented, mounted or fitted with precious metals or imitations thereof;

E. Gold, gold-plated, silver or sterling flatware or hollow ware and silver-plated hollow ware; and

F. Opera glasses, lorgnettes, marine glasses, field glasses and binoculars.

The tax imposed by this subsection shall not apply to any article used for religious purposes, to surgical instruments, to watches designed especially for use by the blind, to frames or mountings for spectacles or eyeglasses, to a fountain pen or smoker's pipe if the only parts of the pen or pipe which consist of precious metals are essential parts not used for ornamental purposes, or to buttons, insignia, cap devices, chin straps and other devices prescribed for use in connection with the uniforms of the Armed Forces of the United States.

## 3. Furs.

A. Articles made of fur on the hide or pelt, and articles of which such fur is the component material of chief value.

Where a person, who is engaged in the business of dressing or dyeing fur skins or of manufacturing, selling or repairing fur articles, produces an article of the kind described in this subsection from fur on the hide or pelt, furnished directly or indirectly by a customer, and the article is for the use of, and not for resale by, such customer, the transaction shall be deemed to be a sale at retail and the person producing the article shall be deemed to be the person selling such article at retail for purposes of this section. The tax on such transaction shall be computed and paid by such person upon the fair retail market value, as determined by the State Tax Assessor, of the finished article.

## 4. Toilet preparations.

A. Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, aromatic cachous, toilet powders and any similar substance, article or preparation, by whatever name known or distinguished and any of these which are used or applied or intended to be used or applied for toilet purposes.

For the purposes of this subsection, the sale of any such articles to any person operating a barber shop, beauty parlor or similar establishment for use in the operation thereof and not for resale, shall be considered a sale at retail.

## § 2122. Administrative provisions

Chapters 211 to 225, excepting the rate of tax, shall apply to this chapter.

### STATEMENT OF FACTS

It is estimated that the net revenue will be approximately \$600,000 for a full calendar year.