

MAINE STATE LEGISLATURE

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ONE HUNDRED AND THIRD LEGISLATURE

Legislative Document

No. 1719

H. P. 1207

House of Representatives, June 14, 1967

Reported by Mr. Susi, from Committee on Taxation. Printed under Joint Rules No. 18.

BERTHA W. JOHNSON, Clerk

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:

Sec. 1. R. S., T. 36, § 1752, sub-§ 2-A, additional. Section 1752 of Title 36 of the Revised Statutes as amended is further amended by adding a new subsection 2-A, to read as follows:

2-A. Fabrication. "Fabrication" 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; but shall not mean the repairing of tangible personal property owned by the consumer.

Sec. 2. R. S., T. 36, § 1758-A, additional. Title 36 of the Revised Statutes is amended by adding a new section 1758-A, to read as follows:

§ 1758-A. Tax on fabrication charges

A tax is imposed at the same rate as that provided in sections 1811 and 1861 on the fabrication of tangible personal property in this State, or upon the use in this State of tangible personal property fabricated elsewhere. The tax on fabrication imposed by this section shall be subject to section 1812 and all other pertinent provisions of chapters 211 to 225 and for the purposes thereof shall be treated the same as the sales tax imposed by section 1811 and the use tax imposed by section 1861, with the fabricator deemed to be the retailer or seller of tangible personal property, the fabrication charges deemed to be the sale price, and the consumer deemed to be the purchaser.

Sec. 3. R. S., T. 36, § 1760, sub-§ 28, 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 28, to read as follows:

28. Fabrication charges. Charges for fabrication of tangible personal property in this State when such tangible personal property is delivered outside this State upon completion of fabrication.