

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 110

H. P. 102

House of Representatives, January 9, 1969

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

BERTHA W. JOHNSON, Clerk

Presented by Mrs. Baker of Orrington.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT Relating to Definition of Retail Sale Under Sales and Use Tax Law.

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

R. S., T. 36, § 1752, sub-§ 11, amended. The 5th sentence of subsection 11 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows :

“Retail sale” and “sale at retail” do not include the sale of tangible personal property which becomes an ingredient or component part of, or which is consumed or destroyed or loses its identity in the manufacture of, tangible personal property for later sale but shall include fuel and electricity **but shall not include electricity separately metered and consumed in any electrolytic process for the manufacture of tangible personal property for later sale.**