

MAINE STATE LEGISLATURE

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(EMERGENCY)

ONE HUNDRED AND FOURTH LEGISLATURE

Legislative Document

No. 1446

H. P. 1125

House of Representatives, April 15, 1969

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Benson of Southwest Harbor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-NINE

AN ACT to Extend the Sales Tax to Barber and Beauty Shop Services.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the essential needs of State Government require that additional revenue be raised by this Legislature; and

Whereas, the revenue to be collected under this Act may not be sufficient to provide for said needs during the next fiscal biennium unless the tax is imposed on and after June 1, 1969; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. R. S., T. 36, § 1752, sub-§ 10, amended. Subsection 10 of section 1752 of Title 36 of the Revised Statutes, as amended by section 1 of chapter 362 of the public laws of 1965, is further amended to read as follows:

10. Retailer. "Retailer" means every person engaged in the business of making sales at retail ~~renting any living quarters in any hotel, rooming house, tourist or trailer camp, or furnishing telephone or telegraph service~~ and every person required to register by section 1754 or registered under section 1756.

Sec. 2. R. S., T. 36, § 1752, sub-§ 11, amended. The first sentence of 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 to read as follows:

“Retail sale” or “sale at retail” means any sale of tangible personal property, in the ordinary course of business, for consumption or use, or for any purpose other than for resale, except resale as a casual sale, in the form of tangible personal property; any rental of living quarters in any hotel, rooming house, tourist or trailer camp ~~and~~; the sale of telephone or telegraph services; **and the sale of barber and beauty shop services.**

Sec. 3. R. S., T. 36, § 1754, sub-§ 8, additional. Section 1754 of Title 36 of the Revised Statutes, as amended by section 5 of chapter 362 of the public laws of 1965, is further amended by adding a new subsection 8 to read as follows:

8. Barber and beauty shop services. Every person furnishing barber and beauty shap services.

Sec. 4. R. S., T. 36, § 1811, amended. The first sentence of section 1811 of Title 36 of the Revised Statutes, as repealed and replaced by section 92 of chapter 544 of the public laws of 1967, is amended to read as follows:

A tax is imposed at the rate of $4\frac{1}{2}\%$ on the value of all tangible personal property and telephone and telegraph service sold at retail in this State, and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps, **and barber and beauty shop services**, measured by the sale price, except as in chapters 211 to 225 provided.

Emergency clause. This Act shall become effective June 1, 1969.