

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
104th LEGISLATURE

SENATE AMENDMENT "B" to H. P. 1138, L. D. 1458, Bill, "AN ACT Increasing the Sales Tax and the Cigarette Tax, Removing the Sales Tax Exemption on Trade-in Credit for Vehicles and Providing for a Tax on Soft Drinks."

Amend said Bill by inserting before the Emergency clause (same in L.D.) the following:

'Sec. 10. 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.

Sec. 11. R. S., T. 36, §1752, sub-§11, amended. The 6th sentence of subsection 11 of section 1752 of Title 36 of the Revised Statutes is repealed, as follows:

~~It shall be considered that tangible personal property is "consumed or destroyed" or "loses its identity" in such manufacture, if it has a normal physical life expectancy of less than one year as a usable item in the use to which it is applied.'~~

Proposed by Senator MARTIN of Piscataquis.

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