

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
104th LEGISLATURE

HOUSE AMENDMENT "C" to S. P. 449, L. D. 1483, Bill,
"AN ACT Making Supplemental Appropriations for the Expenditures
of State Government and for Other Purposes for the Fiscal Years
Ending June 30, 1970 and June 30, 1971."

Amend said Bill by adding at the end, before the Emergency
Clause, the following:

SECTION D

Sec. 1. 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of section 1811 of Title 36 of the Revised Statutes, as repealed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
and as amended, is further amended to read as follows:

-A- On and after July 1, 1969, a tax is imposed at the rate of 7% on
sales made during the months of July through December inclusive and
5% on sales made during the months of January through June inclusive
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, measured by the sale price, except as in chapters 211
to 225 provided.

Sec. 2. R. S., T. 36, §1812, amended. The first 2 paragraphs
of section 1812 of Title 36 of the Revised Statutes, as repealed and
replaced, are amended to read as follows:

(Over)

(Filing No. H-373)

Every retailer shall add the sales tax imposed by chapters 211 to 225, or the average equivalent of said tax, to his sale price, except as otherwise provided, and when added the tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as the purchase price. When the sale price shall involve a fraction of a dollar, the tax shall be added to the sale price upon the following schedules:

January through June inclusive

<u>Amount of Sale Price</u>	<u>Amount of Tax</u>
\$0.01 to \$0.10, inclusive	0¢
.11 to .20, inclusive	1¢
.21 to .40, inclusive	2¢
.41 to .60, inclusive	3¢
.61 to .80, inclusive	4¢
.81 to .99, inclusive	5¢

When the sale price exceeds 99¢, the tax to be added to the price shall be 5¢ for each whole dollar plus the amount indicated above for each fractional part of a dollar.

July through December inclusive

<u>Amount of Sale Price</u>	<u>Amount of Tax</u>
\$0.01 to \$0.10, inclusive	0¢
.11 to .15, inclusive	1¢
.16 to .30, inclusive	2¢
.31 to .44, inclusive	3¢
.45 to .57, inclusive	4¢

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<u>.58 to .71, inclusive</u>	<u>5¢</u>
<u>.72 to .85, inclusive</u>	<u>6¢</u>
<u>.86 to .99, inclusive</u>	<u>7¢</u>

When the sale price exceeds 99¢, the tax to be added to the price shall be 7¢ for each whole dollar, plus the amount indicated above for each fractional part of \$1.

Sec. 3. R. S., T. 36, §1861, amended. The first sentence of section 1861 of Title 36 of the Revised Statutes, as repealed and replaced by section 94 of chapter 544 of the public laws of 1967, and as amended, is further amended to read as follows:

-A-On and after July 1, 1969, a tax is imposed on the storage, use or other consumption in this State of tangible personal property, purchased at retail sale, at the rate of 5% 7% of the sale price when purchased during the months of July through December inclusive and at the rate of 5% when purchased during the months of January through June inclusive.

Sec. 4. R. S., T. 36, §1952, amended. The 2nd sentence of section 1952 of Title 36 of the Revised Statutes is amended to read as follows:

Upon such terms and conditions as the Tax Assessor may prescribe, he may permit a postponement of payment to a date not later than the date when the sales so taxed are required to be reported, provided that every retailer who by regulation has been authorized by the Tax Assessor to report his sales on a cash basis will be required to pay the tax at the rate applicable for the month covered by the report.

Filed by Mr. Fortier of Waterville.

Reproduced and distributed under the direction of the Clerk of the House.

(Filing No. H-373)

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