

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
SENATE  
104th LEGISLATURE

SENATE AMENDMENT "A" to SENATE AMENDMENT "D" 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 Amendment by adding at the end the following:

'Section G.

R.S., T. 36, §1765, reenacted.... Section 1765 of Title 36 of the Revised Statutes, as amended by chapter 108 of the public laws of 1967 and repealed by section 1 of chapter 295 of the public laws of 1969, is reenacted to read as follows:

§1765. Trade-in credit for vehicles

When one or more motor vehicles or farm tractors are traded in toward the sale price of another motor vehicle or farm tractor, the tax imposed by chapters 211 to 225 shall be levied only upon the difference between the sale price of the purchased motor vehicle or farm tractor and the sale price of the motor vehicle or vehicles or farm tractor or tractors taken in trade, except for transactions between dealers involving exchange of farm tractors or motor vehicles from inventory.

Section H

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 The first sentence of section 1811 of Title 36 of the Revised Statutes, as repealed and replaced by section 92 of chapter 544 of the public laws of 1967 and amended by section 2 of chapter 295 of the public laws of 1969, is further amended to read as follows:

A tax is imposed at the rate of 5% 6% 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 The first 2 paragraphs of section 1812 of Title 36 of the Revised Statutes, as last repealed and replaced by section 3 of chapter 295 of the public laws of 1969, are repealed and the following enacted in place thereof:

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:

*(Filing No. S-303)*

Amount of Sale Price

Amount of Tax

<u>\$0.01 to \$0.10, inclusive</u>
<u>.11 to .17, inclusive</u>
<u>.18 to .34, inclusive</u>
<u>.35 to .50, inclusive</u>
<u>.51 to .67, inclusive</u>
<u>.68 to .84, inclusive</u>
<u>.85 to .99, inclusive</u>

<u>0¢</u>
<u>1¢</u>
<u>2¢</u>
<u>3¢</u>
<u>4¢</u>
<u>5¢</u>
<u>6¢</u>

When the sale price exceeds 99¢, the tax to be added to the price shall be 6¢ for each whole dollar, plus the amount indicated above for each fractional part of a dollar.

Sec. 3. R. S., T. 36, §1861, amended. The first sentence of section 1861 of Title 36 of the Revised Statutes, as last amended by section 4 of chapter 295 of the public laws of 1969, is further amended to read as follows:

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% 6% of the sale price.

Sec. 4. Effective date. Sales and use tax liability accruing after June 30, 1969 shall be computed on the bases of the rates imposed by sections 1, 2 and 3. Retail sales and purchases made after June 30, 1969, including retail sales and purchases made pursuant to contracts entered into prior thereto and telephone and telegraph charges first billed on and after July 1, 1969, shall be subject to the taxes imposed by sections 1, 2 and 3.

Proposed by Senator WYMAN of Washington.

Reproduced and distributed pursuant to Senate Rule No. 11A.

(Filing No. S-303)

6/19/69