

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
104th LEGISLATURE

HOUSE AMENDMENT "H" to H. P. 1281, L. D. 1608, 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 and Raising Revenue for Funding Thereof."

Amend said Bill by striking out all of "SECTION D" and inserting in place thereof 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 The first sentence of section 1811 of Title 36 of the Revised Statutes, as repealed and replaced by section 92 of chapter 544 of the public laws of 1967 and as amended by section 2 of chapter 295 of the public laws of 1969, is further amended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% 5 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, 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 The first 2 paragraphs of section 1812 of Title 36 of the Revised Statutes, as last repealed and replaced by section 3 of chapter 295 of the public laws of 1969, are repealed and the following enacted in place thereof:

(Over)

(Filing No. # 610)

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:

<u>Amount of Sale Price</u>	<u>Amount of Tax</u>
<u>\$0.01 to \$0.10, inclusive</u>	<u>0¢</u>
<u>.11 to .18, inclusive</u>	<u>1¢</u>
<u>.19 to .36, inclusive</u>	<u>2¢</u>
<u>.37 to .54, inclusive</u>	<u>3¢</u>
<u>.55 to .72, inclusive</u>	<u>4¢</u>
<u>.73 to .90, inclusive</u>	<u>5¢</u>
<u>.91 to 1.08, inclusive</u>	<u>6¢</u>
<u>1.09 to 1.26, inclusive</u>	<u>7¢</u>
<u>1.27 to 1.44, inclusive</u>	<u>8¢</u>
<u>1.45 to 1.62, inclusive</u>	<u>9¢</u>
<u>1.63 to 1.80, inclusive</u>	<u>10¢</u>
<u>1.81 to 1.99, inclusive</u>	<u>11¢</u>

When the sale price exceeds \$1.99, the tax to be added to the price shall be 11¢ for each unit of \$2 plus the amount indicated above for each fractional part of \$2.

(Cont'd)
(Filing No. H-610)

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% 5 1/2% 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.'

(Over)

(Filing No. H-610)

Further amend said Bill by striking out all of "SECTION E" and inserting in place thereof the following:

'SECTION E

R. S., T. 28, §452, amended. The 2nd sentence of the first paragraph of section 452 of Title 28 of the Revised Statutes is amended to read as follows:

A wholesale licensee who imports malt liquor shall pay an excise tax of ~~25¢~~ 29¢ per gallon and at a like rate for any multiple or fraction thereof.'

Further amend said Bill in Section F in that part designated "§5202." of CHAPTER 803 by striking out the last line and inserting in place thereof the following: '4% of the Maine net income of the corporation.'

Further amend said Bill in Section F in that part designated "§5204." of CHAPTER 803 by striking out the last sentence of the first paragraph and inserting in place thereof the following: 'The tax is 4% of the taxable income of the corporation or association for that taxable year under the laws of the United States, reduced by the amount of the tax payable by the corporation or association for the taxable year under section 5202.'

Filed by Mr. Sahagian of Belgrade.

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(Filing No. H-610)

6/28/69