

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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Legislative Document

No. 1218

H. P. 898

House of Representatives, February 26, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mrs. Baker of Orrington.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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**AN ACT** Relating to Definition of Retail Sale under Sales and Use Tax Law.

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

**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 **but shall not include electricity separately metered and consumed in any electrolytic process for the manufacture of tangible personal property for later sale.**

FISCAL NOTE

It is estimated that the loss of revenue to the General Fund will amount to \$77,000 in 1971-72 and \$115,000 in 1972-73.

STATEMENT OF FACT

The purpose of this bill is to exclude in the definition of retail sale under the sales tax law certain electricity used in the manufacture of tangible personal property.