

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

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**Legislative Document**

**No. 1472**

H. P. 1079

House of Representatives, March 11, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Carey of Waterville.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-ONE

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**AN ACT Exempting Sales Through Certain Coin-operated Vending  
Machines from the Sales Tax.**

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

**R. S., T. 36, § 1760, sub-§ 31, additional.** Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 31 to read as follows:

**31. Coin-operated vending machines.** Sales of tangible personal property when sold through a coin-operated vending machine for a total consideration of 15¢ or less.

FISCAL NOTE

It is estimated that the loss of revenue to the General Fund of the State will amount to \$17,000 for 1971-72 and \$25,000 for 1972-73.

STATEMENT OF FACT

Automatic retailers, unlike their counterparts who sell the same products manually, do not have the ability to collect the sales tax with each sale as is required by law. This is due to mechanical limitations inherent in the equipment in that the machine cannot accept pennies and pricing must, therefore, be made at minimum increments of a nickel.