

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 73

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H. P. 61

Office of the Clerk of the House

Filed December 29, 1972 under Joint Rule 6 by Mr. Kelley of Southport. To be printed and delivered to the House of Representatives of the 106th Legislature.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Kelley of Southport.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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**AN ACT Exempting Sales of Fishing Vessels and Equipment  
Therefor 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-§ 4-A, additional. Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 4-A to read as follows:

**4-A. Fishing vessels. Sales of vessels used directly and exclusively in commercial fishing, machinery and equipment therefor and replacement parts for such vessels, machinery and equipment.**

STATEMENT OF FACT

The purpose of this bill is reflected in the title.

FISCAL NOTE

The loss of revenue under this bill is minimal.