

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
106TH LEGISLATURE
FIRST SPECIAL SESSION

HOUSE AMENDMENT" A "to S.P. 746, L.D. 2158,
Bill, "AN ACT Exempting Machinery and Equipment Used
for Manufacturing and Research from Sales and Use Tax.

Amend said Bill by striking out everything
after the enacting clause and inserting in place
thereof the following:

'R.S., T. 36, §1760, sub-§31, amended. Subsection
31 of section 1760 of Title 36 of the Revised Statutes
as enacted by section 1 of chapter 580 of the public
laws and by chapter 148 of the private and special
laws, both of 1973, is amended to read as follows:

31. New machinery and equipment. Sales of new
machinery and equipment for use by the purchaser di-
rectly and primarily in the production of tangible
personal property, which property is intended to be
sold or leased ultimately for final use or consumption
by manufacturing, processing, assembling or fabricatin

Statement of Fact

The purpose of this amendment is to limit this
bill to a clarification of the present law to provide
the same incentive for manufacturing concerns that
lease the final product as is provided those manu-
facturing concerns that sell the final product.

Filed by Mr. Hamblen of Gorham.

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3/28/74

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