

# MAINE STATE LEGISLATURE

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

HOUSE AMENDMENT" B " 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 of 1973, is amended to read as  
follows:

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

Fiscal Note

The maximum estimated revenue loss is \$40,000.'

Statement of Fact

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

Filed by Mr. Hamblen of Gorham.

Reproduced and distributed under the direction of  
the Clerk of the House.  
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