

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 491

H. P. 402

House of Representatives, January 30, 1975

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

EDWIN H. PERT, Clerk

Presented by Mrs. Bachrach of Brunswick.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

**AN ACT to Impose a Sales Tax on Advertising Purchased from
Newspapers, and Radio and Television Stations.**

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

Sec. 1. 36 MRSA, § 1752, sub-§ 11, as amended by PL 1965, c. 362, § 2, is further amended by adding a new sentence after the first sentence to read:

The term "retail sale" or "sale at retail" also means any sale of advertising space by radio and television stations, and by publications regularly issued at average intervals not exceeding 3 months, provided that this sentence shall not apply to nonprofit corporations.

Sec. 2. 36 MRSA, § 1752, sub-§ 17 is amended by adding at the end a new sentence to read:

"Tangible personal property" also includes any advertising space sold by radio and television stations and by publications regularly issued at average intervals not exceeding 3 months.

FISCAL NOTE

Passage of this Act would result in an increase of revenue to the State of approximately \$1,450,000 for each full year in which the tax is effective.

STATEMENT OF FACT

This Act will tax the sale of advertising in newspapers, radio and television with the intention of adding to the State's revenue in order to fund property or rent tax rebates to elderly citizens receiving S.S.I. (L. D. 101).