

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 968

H. P. 795

House of Representatives, March 6, 1975

On Motion of Mr. Finemore of Bridgewater, referred to Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Jensen of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Exempt Sales of Gravestones from the Sales and Use Tax.

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

36 MRSA § 1760, sub-§ 35 is enacted to read:

35. Gravestones. Sales of gravestones, grave markers and grave plaques.

FISCAL NOTE

It is estimated that passage of this Act would result in an annual loss of revenue to the State of \$100,000.

STATEMENT OF FACT

Two things on this earth are certain — taxes and death. While the two are certain, they should not be mixed. Graves are presently exempted from the sales tax. This bill would extend this to gravestones.