

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1693

H. P. 1423

House of Representatives, April 7, 1975

On Motion of Mr. Drigotas of Auburn referred to Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Post of Owls Head.

STATE OF MAINE

**IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE**

**AN ACT to Exempt from the Sales Tax Sales of Goods and Services
Essential for the Care and Maintenance of Seeing Eye Dogs.**

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

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

35. Seeing eye dogs. Sales of goods and services which are essential for the care and maintenance of seeing eye dogs which are used to aid any blind person.

FISCAL NOTE

As there are only about 25 seeing eye dogs in the State, any loss of revenue caused by passage of this bill will be minimal.

STATEMENT OF FACT

This bill exempts from the sales tax all sales of goods and services which are essential for the care and maintenance of seeing eye dogs which are used to aid any blind person.