

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 2128

S. P. 669

In Senate, January 29, 1976

On motion of Senator Speers of Kennebec, referred to the Committee on Taxation. Sent down for concurrence and ordered printed.

HARRY N. STARBRANCH, Secretary

Presented by Senator Collins of Knox.

Cosponsor: Senator Thomas of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SIX

AN ACT Relating to Definition of Retail Sale under Sales and Use Tax
Laws.

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

36 MRSA § 1752, sub-§ 11, 5th sentence, as last amended by PL 1975, c. 359 and c. 450, is further amended to read:

“Retail sale” and “sale at retail” do not include the sale of tangible personal property which becomes an ingredient or component part of, or which is consumed or destroyed or loses its identity in the manufacture of, tangible personal property for later sale or lease, other than lease for use in this State, but shall include fuel and electricity but shall not include electricity separately metered and consumed in any electrolytic process for the manufacture of tangible personal property for later sale, nor any fuel oil, the by-products from the burning of which become an ingredient or component part of tangible personal property for later sale.

FISCAL NOTE

No accurate estimates available at this time.

STATEMENT OF FACT

The purpose of this bill is to exclude from the definition of retail sale under the Sales Tax Law certain fuel oil used in the manufacture of tangible personal property and where products of the fuel combustion become a part of the manufactured product.