

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 430**

H. P. 339

House of Representatives, February 10, 1977

On motion of Mr. Carey of Waterville, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Martin of Brunswick.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT to Remove the Manufacturer's Excise Tax on Tires from the  
Sales Tax.**

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

36 MRSA § 1752, sub-§ 14, 4th sentence, as last amended by PL 1965, c. 362, § 3, is further amended to read:

"Sale Price" shall not include the amount of any tax imposed by the United States upon or with respect to retail sales, including sales of telephone or telegraph service, whether imposed upon the retailer or the consumer, excepting any manufacturers' or importers' excise tax **other than the manufacturers' excise tax imposed on motor vehicle tires**; and shall not include the cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser provided such charges are separately stated and provided such transportation occurs by means of common carrier, contract carrier or the United States mails.

STATEMENT OF FACT

The purpose of this bill is to remove the manufacturers' excise tax on tires from the definition of "sales price" on which the sales tax is based. The prior inclusion of the excise tax in computing the sales tax resulted in a heavier tax on the consumer who purchased tires.