

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 917

S. P. 291

In Senate, March 16, 1977

On motion of Senator Pierce of Kennebec, Reconsidered Referral to the Committee on Business Legislation, subsequently referred to the Committee on Taxation. Sent down for concurrence and ordered printed.

MAY M. ROSS, Secretary

Presented by Senator Pierce of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

**AN ACT Relating to Sales of New Vending Machines Required by the
Returnable Container Law.**

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

36 MRSA § 1760, sub-§ 37 is enacted to read:

37. Vending machine equipment. The sale of new machinery and equipment for use as coin-operated vending machines, when the purchase of such machinery and equipment is made necessary by the requirements of Title 32, chapter 28. The exemption mandated by this subsection will be effective only for vending machinery and equipment purchased prior to January 1, 1979.

STATEMENT OF FACT

The purpose of this bill is to exempt from sales or use tax the sale of new vending equipment which is made necessary by passage of the so-called bottle bill. Vending machine operators are finding it necessary to replace their bottles and can dispensing machines with new machines and this exemption for a limited period of one year will lessen the hardship imposed by the law.