

# MAINE STATE LEGISLATURE

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V. O. F. R.

STATE OF MAINE  
SENATE (Filing No. S-214)  
108TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 396, L.D. 1355, Bill, "AN ACT Regarding the Sales Tax for Sales Made Through Vending Machines."

Amend the bill in section 1 by striking out at the beginning of the first line of the last sentence, the following underlined words: "The term" and inserting in their place the following:  
'From January 1, 1978 to December 31, 1979, the term'

Further amend the bill in section 2 by striking out at the beginning of the first line of the last sentence, the following underlined words and punctuation: "Food products" and inserting in their place the following:

'From January 1, 1978 to December 31, 1979, "food products"'

Further amend the bill by striking out all of section 3 and inserting in its place the following:

'Sec. 3. 36 MRSA §1760, sub-§34, as enacted by PL 1973, c. 766, §1, is further amended by adding at the end the following new sentence to read:

From January 1, 1978 to December 31, 1979, this exemption shall apply to all vending machine sales regardless of price;'

D. OF R.

Statement of Fact

The purpose of this amendment is to establish, for this change in the sales tax exemption <sup>of</sup> vending machine sales, a trial period of January 1, 1978 to December 31, 1979. At the end of this trial period the exemption change would automatically be repealed. The Legislature, if it believed the change had proved itself to be equitable and efficient, could reinstate <sup>the exemption</sup> prior to December 31, 1979.

Reported by the Committee on Taxation.

Reproduced and distributed pursuant to Senate Rule 11-A.

June 8, 1977

(Filing No. S-214)