

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 1566**

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H. P. 1404

House of Representatives, April 13, 1977

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

EDWIN H. PERT, Clerk

Presented by Mr. Lizotte of Biddeford.

Cosponsor: Mr. Twitchell of Norway.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT to Impose a Sales Tax on Rental Fee for Cable T.V.**

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

**Sec. 1. 36 MRSA § 1752, sub-§ 2-A** is enacted to read:

**2-A. Cable television service.** "Cable television service" means all cable television service for which a charge is made, except installation of the service for which a separate charge is levied.

**Sec. 2. 36 MRSA § 1752, sub-§ 11, 1st sentence**, as amended by PL 1965, c. 362, § 2, is further amended to read:

"Retail sale" or "sale at retail" means any sale of tangible personal property, in the ordinary course of business, for consumption or use, or for any purpose other than for resale, except resale as a casual sale, in the form of tangible personal property, any rental of living quarters in any hotel, rooming house, tourist or trailer camp, ~~and~~ the sale of telephone or telegraph service **and the sale of cable television service**.

**Sec. 3. 36 MRSA § 1811, 1st sentence**, as last amended by PL 1969, c. 295, § 2, is further amended to read:

A tax is imposed at the rate of 5% on the value of all tangible personal property ~~and~~, on telephone and telegraph service **and on cable television service** sold at retail in this State, and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps, measured by the sale price, except as in chapters 211 to 225 provided.

STATEMENT OF FACT

This bill will impose a sales tax on the rental fee for cable television but will not impose a sales tax on cable television installation.