

MAINE STATE LEGISLATURE

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(Filing No. H-1022)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
108TH LEGISLATURE
SECOND REGULAR SESSION

HOUSE AMENDMENT "A" to H.P. 2084, L.D. 2134, Bill,
"AN ACT to Require Certain Out-of-State Sellers to Register
Under the Maine Sales and Use Tax Law."

Amend the Bill by striking out all of section 1 and
inserting in its place the following:

'Sec. 1. 36 MRSA §1754, sub-§8 is enacted to read:

8. Other presence in State. Every seller of tangible
personal property who maintains a continuing presence of
a nonsoliciting employee within the State or who makes
regular or frequent deliveries in this State of that property
by means of its own employees or agents.'

Statement of Fact

Many out-of-state firms may advertise the lack of a
sales tax on their sales, even though their advertising is
not specifically directed at Maine residents. This advertising,
however, may reach Maine residents and could create problems
with ←→ subsection 8, ←→ dealing with advertising tax
avoidance.

As the subsection dealing with advertising tax avoidance
is unnecessary it is being deleted from the bill.

Filed by Mr. Nadeau of Sanford.

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