

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES (Filing No. H-398)
109TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1066, L.D. 1320, Bill, "AN ACT Defining a Retailer's Sale of Equipment Used in Its Business as a Casual Sale under the Sales and Use Tax Statutes."

Amend the bill by striking out the title and inserting in its place the following: 'AN ACT to Clarify the Tax Law by Providing that a Retailer's Sale of Equipment Used in its Business is Taxable if it is Like Equipment Sold in the Ordinary Course of Business.'

Further amend the bill by striking out everything after the amending clause and inserting in its place the following: 'The sale by a registered retailer of tangible personal property, which that retailer has used in the course of his or its business, is not a casual sale and is a retail sale subject to taxation under this Part, if that property is of a like character to that sold in the ordinary course of repeated and successive transactions.'

Statement of Fact

This amendment restates in clear form the present law regarding the taxability of equipment used in a business, if it is like equipment sold by that business.

Reported by the Committee on Taxation
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Clerk of the House.
5/14/79 (Filing No. H-398)