

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1320

H. P. 1066

House of Representatives, March 19, 1979

On Motion of Mrs. Post of Owl's Head, referred to the Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mrs. Post of Owl's Head.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

**AN ACT Defining a Retailer's Sale of Equipment Used in Its Business as a Casual
Sale under the Sales and Use Tax Statutes.**

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

36 MRSA § 1752, sub-§ 11, as last amended by PL 1977, c. 477, § 9, is further amended by adding after the 4th sentence a new sentence to read:

The sale by a registered retailer of tangible personal property, which that retailer has used in the course of his or its business, is a casual sale and not a retail sale subject to taxation under this Part.

STATEMENT OF FACT

This bill provides that the sale by a registered retailer of tangible personal property, which the retailer has used in the course of his or its business, is a casual sale, and therefore not a retail sale subject to taxation under the sales and use statutes.