

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE (Filing No. S-152)
109TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT" A" to S.P. 462, L.D. 1428, Bill, "AN ACT to Eliminate the Termination Provisions of the "Food Products" Sales Tax Exemption."

Amend the bill by striking out everything after the enacting clause and inserting in its place the following:

'Sec. 1. 36 MRSA §1752, sub-§11, 3rd sentence, as enacted by PL 1977, c. 443, §1, is amended to read:

Until ~~December 31, 1980~~ March 15, 1981, the term "retail sale" or "sale at retail" shall also mean sale of products to a person for resale through coin-operated vending machines when sold to a retailer whose gross receipts from the retail sale of tangible personal property derived through sales from vending machines are more than 50% of his gross receipts which tax shall be paid by the retailer to the State.

Sec. 2. 36 MRSA §1760, sub-§3, 4th, as enacted by PL 1977, c. 443, §2, is amended to read:

Until ~~December 31, 1980~~ March 15, 1981, "food products" shall not include any product sold to a person for resale through coin-operated vending machines when sold to a retailer whose gross receipts from the retail sale of tangible personal property derived through sales from vending machines are more than 50% of his gross receipts.

Sec. 3. 36 MRSA §1760, sub-§34, last sentence, as enacted by PL 1977, c. 443, §3, is amended to read:

Until ~~December 31, 1980~~ March 15, 1981, this exemption shall apply to all vending machine sales regardless of price;

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Statement of Fact

This amendment restores the termination clause to the vending machine sales tax exemption but changes the termination date to a day by which the advisability of continuing this exemption will have been considered by a legislative committee pursuant to Title 1, sections 2601, 2602 and 2603.

Reported by the Committee on Taxation.

Reproduced and distributed pursuant to Senate Rule 11-A.

May 8, 1979

(Filing No. S-152)