

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 1428

S. P. 462

In Senate, March 26, 1979

Referred to the Committee on Taxation. Sent down for concurrence and ordered printed.

Presented by Senator Martin of Aroostook.

Cosponsor: Senator Chapman of Sagadahoc.

MAY M. ROSS, Secretary of the Senate

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Eliminate the Termination Provisions of the "Food Products" Sales Tax Exemption.

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

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, the~~ 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, "food~~ "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, this~~ **This** exemption shall apply to all vending machine sales regardless of price;

STATEMENT OF FACT

This bill eliminates the termination provisions in Title 36, sections 1752 and 1760.