

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 148

H. P. 116

House of Representatives, January 7, 1981

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

EDWIN H. PERT, Clerk

Presented by Mrs. Holloway of Edgecomb.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT to Exempt Certain Supplies and Equipment Used in Aquaculture from the Sales Tax.

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

36 MRSA § 1760, sub-§ 7-A, is enacted to read:

7-A. Products used in aquacultural production. Sales of equipment, material and supplies used in commercial aquacultural production. For purposes of this subsection, "commercial aquaculture" means the culture or husbandry of marine organisms by any person who is also licensed for wholesale or retail trade under Title 12, section 6851 or 6852.

STATEMENT OF FACT

This bill provides a sales tax exemption for equipment, material and supplies used in aquacultural production.