

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 151

H. P. 120

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 Mr. Peterson of Caribou.

Cosponsor: Mrs. Berube of Lewiston.

STATE OF MAINE

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

AN ACT to Provide that the Amount of Federal Excise Tax on the Sale of Tires not be Included in Calculating the State Sales Tax.

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

36 MRSA § 1752, sub-§ 14, as last amended by PL 1971, c. 479, is further amended by adding at the end a new sentence to read:

Notwithstanding this subsection, "sale price" does not include any manufacturers' excise tax imposed by the United States on the retail sale of any tires under the United States Internal Revenue Code, United States Code, Title 26, Section 4071.

STATEMENT OF FACT

The purpose of this bill is to remove the federal excise tax imposed on tires from the sale price of tires when calculating the amount of state sales tax on the sale.