

# 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 TENTH LEGISLATURE

Legislative Document

No. 235

S. P. 105

In Senate, January 14, 1981

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

MAY M. ROSS, Secretary of the Senate

Presented by Senator Violette of Aroostook.

Cosponsors: Mr. Twitchell of Norway, Mrs. Post of Owls Head and Senator Teague of Somerset.

STATE OF MAINE

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

**AN ACT to Remove Certain Time Restrictions Exempting Tax on Sales, Storage or Use of Certain Food Products for Human Consumption.**

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

**Sec. 1. 36 MRSA § 1752, sub-§ 11, 3rd sentence**, as amended by PL 1979, c. 292, § 1, is further amended to read:

~~Until October 15, 1981, 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 amended by PL 1979, c. 292, § 2, is further amended to read:

~~Until October 15, 1981, 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 amended by PL 1979, c. 292, § 3, is further amended to read:**

~~Until October 15, 1981, this~~ **This exemption shall apply to all vending machine sales regardless of price;**

#### STATEMENT OF FACT

The purpose of this bill is to remove the time limitation on the tax exemption for the sale, storage or use of food products for resale through coin-operated vending machines. The exemption applies when the product is sold to a retailer whose gross receipts from the retail sale of tangible personal property derived through sales from vending machines is more than 50% of his gross receipts.