

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 446

H. P. 403

House of Representatives, January 26, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative MacBride of Presque Isle.

Cosponsor: Representative Peterson of Caribou.

STATE OF MAINE

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

AN ACT to Include Industrial and Medical Gas Installations as Personal Property Employed in Trade under Exceptions for Purposes of Personal Property Taxes.

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

36 MRSA § 603, sub-§ 1, ¶ A is amended to read:

A. For the purposes of this subsection, “personal property employed in trade” shall include **both** liquefied petroleum gas installations, **and industrial and medical gas installations**, together with tanks or other containers used in connection therewith.

STATEMENT OF FACT

This bill provides that industrial and medical gas installations are taxed in the place where they are serviced.