

# 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. 529**

H. P. 482

House of Representatives, January 29, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Chonko of Topsham.

---

---

STATE OF MAINE

---

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

---

**AN ACT to Repeal the Sales Tax on Bird Seed.**

---

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

**36 MRSA § 1760, sub-§ 7** is amended to read:

**7. Products used in agriculture production, and bait.** Sales of seed, feed, **bird seed**, hormones, fertilizer, pesticides, insecticides, fungicides, weed killers, defoliant, litter and medicines used in agricultural production and sales of bait to commercial fishermen.

STATEMENT OF FACT

Under existing law, sales of feed for chickens or other commercial birds is exempt from the sales tax. Feed for other birds not grown commercially is taxed. This bill removes that distinction and exempts the sales tax on all seeds for all birds.