

# MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION  
2

3 ONE HUNDRED AND TENTH LEGISLATURE  
4

5 **Legislative Document**

**No. 1784**

7 H. P. 1794 House of Representatives, January 7, 1982  
8 Approved for introduction by the Legislative Council pursuant to  
Joint Rule 26.

Referred to the Committee on Taxation. Sent up for concurrence  
and Ordered Printed.

EDWIN H. PERT, Clerk

9 Presented by Representative Hunter of Benton.  
10  
11

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-TWO  
16

17 **AN ACT to Define the Raising of Seeds as Agricultural**  
18 **Production under the Sales and Use Tax Law.**  
19

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

21 36 MRSA §2013, sub-§1, ¶A, as enacted by PL 1977, c.  
22 686, §5, is amended by adding at the end a new paragraph to  
23 read:

24 For the purposes of this section, "agricultural produc-  
25 tion" includes the production of seed to be used prima-  
26 riarily to raise crops for nourishment of humans or ani-  
27 mals.

28 STATEMENT OF FACT

29 The purpose of this bill is to include the production  
30 of seed for human and animal consumption under the defini-

1 tion of agricultural production in the sales and use tax  
2 law. This will allow persons who purchase machinery and  
3 equipment to be used to produce the seed to obtain a refund  
4 of the sales tax paid by them on that depreciable machinery  
5 or equipment.

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