

MAINE STATE LEGISLATURE

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1 SECOND REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 1912

6
7 S.P. 748

In Senate, January 20, 1986

8 Approved for introduction by a majority of the Legislative Council
9 pursuant to Joint Rule 26.

Reference to the Committee on Taxation suggested and ordered printed.

10 JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator Twitchell of Oxford.

Cosponsored by Representative Jackson of Harrison.

11
12 STATE OF MAINE
13

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

17 AN ACT to Require Legislative Review and
18 Approval of Sales and Use Tax
19 Exemptions Every 5 Years.
20

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

23 Sec. 1. 1 MRSA §2601, sub-§5 is enacted to read:

24 5. Review of sales and use tax exemptions. The
25 sales and use tax exemptions contained in Title 36,
26 Part 3 shall be reviewed by January 1, 1987, and ev-
27 ery 5 years thereafter. Any exemption not continued
28 by vote of the Legislature shall be deemed to be re-
29 pealed.

30 Sec. 2. 36 MRSA §198, sub-§1, ¶A, as enacted by
31 PL 1985, c. 430, §3, is amended to read:

32 A. Section 1752; and

33 Sec. 3. 36 MRSA §198, sub-§1, ¶B, as enacted by
34 PL 1985, c. 430, §3, is repealed.

