

MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 2106

H.P. 1546 House of Representatives, January 21, 1988
Approved for introduction by a majority of the
Legislative Council pursuant to Joint Rule 26.
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative RUHLIN of Brewer.

Cosponsored by Representatives JACKSON of Harrison, DUFFY
of Bangor and Senator SEWALL of Lincoln.

STATE OF MAINE

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

1 **AN ACT to Abolish Sales Tax on Labor**
2 **Involved in Telecommunications.**

3
4 Be it enacted by the People of the State of Maine as
follows:

5 36 MRSA §1752, sub-§18-A, as amended by PL
6 1985, c. 819, Pt. C, §§6 and 7, is further amended to
7 read:

8 18-A. Telephone or telegraph service. "Telephone

1 or telegraph service" means all telecommunications or
2 telegraph service, including installation or use
3 of telecommunication telecommunications or
4 telegraphic equipment, but not including
5 telecommunications or telegraph service originating or
6 terminating outside this State. "Telecommunications
7 and telegraphic equipment" means any 2-way interactive
8 communications device, system or process for
9 transmitting or receiving electromagnetic signals and
10 capable of exchanging audio, data base or textual
11 information. Until January 1, 1988,
12 telecommunications service includes access services
13 provided by a local exchange carrier to an interstate
14 or intrastate interexchange carrier. Notwithstanding
15 subsection 11, a sale of access services shall be
16 considered a retail sale. Beginning January 1, 1988,
17 unless extended by the Legislature, telecommunications
18 service shall not include those access services.
19 "Telephone or telegraph service" does not include
20 directory advertising service or labor charges for
21 installation of telecommunications services.

22 STATEMENT OF FACT

23 This bill provides that labor charges for
24 installation of telecommunications services will not
25 be subject to the sales tax.

26 4162123087