

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 48

S.P. 65

In Senate, January 31, 1989

Reference to the Committee on Taxation suggested and ordered printed.

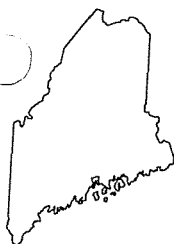
Joy J. O'Brien
JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator TWITCHELL of Oxford.
Cosponsored by Representative WALKER of Norway.

STATE OF MAINE

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

An Act to Provide a Refund of Sales Tax on Certain Depreciable Machinery
and Equipment Purchases.



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

3 **36 MRSA §2013, sub-§1, ¶A, as repealed and replaced by PL 1981,**
5 **c. 680, is amended to read:**

7 **A. "Agricultural production" means commercial production of**
9 **crops for human and animal consumption, including the**
11 **commercial production of sod, the commercial production of**
13 **seed to be used primarily to raise crops for nourishment of**
15 **humans or animals and production of livestock.**

17 **STATEMENT OF FACT**

19 **This bill recognizes that sod is a growing part of the**
21 **commercial agricultural industry that is being used increasingly**
23 **by homeowners, residential developers and businesses in this**
25 **State. Production of sod requires the same, if not more,**
investment in machinery and equipment as other sections of the
agricultural production industry that already have the sales tax
credit. This bill expands the definition of agricultural
production to include the commercial production of sod, thereby
extending the sales tax credit on certain depreciable machinery
and equipment used in that production.