

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

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Legislative Document

No. 447

H.P. 328

House of Representatives, February 27, 1989

Reference to the Committee on Taxation suggested and ordered printed.

*Ed Pert*

EDWIN H. PERT, Clerk

Presented by Representative BEGLEY of Waldoboro.

Cosponsored by Representative WHITCOMB of Waldo, Representative TARDY of Palmyra and Senator TWITCHELL of Oxford.

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STATE OF MAINE

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

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An Act to Provide a Fabrication Tax Exemption for Small Sawmills.

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

3 **36 MRSA §1752, sub-§2-C,** as repealed and replaced by PL  
5 1987, c. 497, §17, is amended to read:

7 **2-C. Fabrication services.** "Fabrication services" means  
9 the production of tangible personal property for a consideration  
11 for a person who furnishes, either directly or indirectly, the  
13 materials used in that production. "Fabrication services" does  
15 not include the production of tangible personal property if a  
sale to the consumer of the tangible personal property so  
produced would be exempt or otherwise not subject to tax under  
this Part or if the services are purchased by an exempt entity.  
For purposes of this Part, a sawmill that annually processes less  
than 100,000 board feet of wood is deemed an exempt entity.

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#### STATEMENT OF FACT

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23 This bill exempts small sawmills from paying a tax for  
fabrication services.