

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 778

H.P. 574

House of Representatives, March 15, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads 'Ed Pert'.

EDWIN H. PERT, Clerk

Presented by Representative RUHLIN of Brewer.

Cosponsored by Representative DUFFY of Bangor, Representative JACKSON of Harrison and Senator BALDACCI of Penobscot.

STATE OF MAINE

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

An Act Concerning Sales Tax on Telephone Installation Services.



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

3 **36 MRSA §1752, sub-§18-A**, as amended by PL 1985, c. 819, Pt.
5 C, §§6 and 7, is further amended to read:

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

27 **STATEMENT OF FACT**

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