



114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 858

S.P. 321

In Senate, March 21, 1989

Reference to the Committee on Taxation suggested and ordered printed.

O'Brien

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator TWITCHELL of Oxford.

Cosponsored by Representative WALKER of Norway and Representative JACKSON of Harrison.

STATE OF MAINE

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

An Act to Include Sod Within the Definition of Agricultural Production for Sales Tax Purposes.

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

36 MRSA §2013, sub-§1, ¶A, as repealed and replaced by PL 1981, c. 680, is amended to read:

A. "Agricultural production" means commercial production of crops for human and animal consumption, <u>including the</u> <u>commercial production of sod</u>, the commercial production of seed to be used primarily to raise crops for nourishment of humans or animals and production of livestock. ()

STATEMENT OF FACT

15 This bill recognizes that sod is a growing part of the commercial agricultural industry that is being used increasingly by homeowners, residential developers and businesses in this 17 Production of sod requires the same, if not more, State. 19 investment in machinery and equipment as other sections of the agricultural production industry that already have the sales tax This bill expands the definition of agricultural 21 credit. production to include the commercial production of sod, thereby extending the sales tax credit on certain depreciable machinery 23 and equipment used in that production.