

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1135

S.P. 424

In Senate, April 11, 1989

Reference to the Committee on Taxation suggested and ordered printed.

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

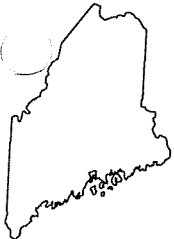
Presented by Senator KANY of Kennebec.

Cosponsored by Representative JOSEPH of Waterville, Speaker MARTIN of Eagle Lake and Representative McGOWAN of Canaan.

STATE OF MAINE

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

An Act Relating to Taxation of Printing Services.



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

3 36 MRSA §1760, sub-§65 is enacted to read:

5 65. Components of certain fabrication services. Components
7 of certain fabrication services. For purposes of this
9 subsection, components of certain fabrication services include
11 the following:

13 A. Labor expended in the rendering of printing services; and

15 B. The purchase of negatives by a provider of printing
17 services for use in the rendering of those services.

19 STATEMENT OF FACT

21 This bill provides for more equitable tax treatment of
printing services by exempting the labor expended by printers and
the negatives which may be purchased by and for the use of
printers in the production of what is a taxable finished product.