

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

---

Legislative Document

No. 341

H.P. 250

House of Representatives, February 5, 1991

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 FARNSWORTH of Hallowell.  
Cosponsored by Representative GOULD of Greenville.

---

STATE OF MAINE

---

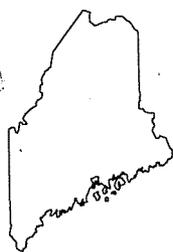
IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

---

An Act to Increase the Sales Tax.

---

(EMERGENCY)



2           **Emergency preamble.** Whereas, Acts of the Legislature do not  
become effective until 90 days after adjournment unless enacted  
as emergencies; and

4  
6           Whereas, this legislation must be enacted as an emergency  
measure since the adjustment to the sales tax applies to tax  
years beginning before the expiration of the 90-day period; and

8  
10           Whereas, in the judgment of the Legislature, these facts  
create an emergency within the meaning of the Constitution of  
Maine and require the following legislation as immediately  
12 necessary for the preservation of the public peace, health and  
safety; now, therefore,

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

16           **Sec. 1. 36 MRSA §1811, first ¶,** as repealed and replaced by PL  
18 1989, c. 871, §16, is amended to read:

20           A tax is imposed on the value of all tangible personal  
property and taxable services sold at retail in this State. The  
22 rate of tax is 10% on the value of liquor sold in licensed  
establishments as defined in Title 28-A, section 2, subsection  
24 15, in accordance with Title 28-A, chapter 43; 7% on the value of  
rental of living quarters in any hotel, rooming house, tourist or  
26 trailer camp and rental for a period of less than one year of an  
automobile; and 5% ~~6%~~ on the value of all other tangible personal  
28 property and taxable services. Value is measured by the sale  
price, except as otherwise provided.

30           **Sec. 2. 36 MRSA §1812, sub-§1, ¶A,** as repealed and replaced by  
32 PL 1987, c. 402, Pt. A, §181, is repealed and the following  
enacted in its place:

34           A. If the tax rate is 6%:

36

<u>Amount of Sale Price</u>	<u>Amount of Tax</u>
<u>\$0.01 to \$0.09, inclusive</u>	<u>0¢</u>
<u>.10 to .16, inclusive</u>	<u>1¢</u>
<u>.17 to .33, inclusive</u>	<u>2¢</u>
<u>.34 to .50, inclusive</u>	<u>3¢</u>
<u>.51 to .66, inclusive</u>	<u>4¢</u>
<u>.67 to .83, inclusive</u>	<u>5¢</u>
<u>.84 to 1.00, inclusive</u>	<u>6¢</u>

46

48           **Sec. 3. 36 MRSA §1812, sub-§2,** as amended by PL 1989, c. 588,  
Pt. B, §4, is further amended to read:

50           **2. Several items.** When several purchases are made together  
and at the same time, the tax shall ~~be~~ is computed on the total

2 amount of the several items, except that purchases taxed at 5%  
6%, 7% and 10% shall-be are separately totaled.

4 **Emergency clause.** In view of the emergency cited in the  
6 preamble, this Act takes effect when approved.

8 **STATEMENT OF FACT**

10 This bill raises the sales tax to 6%.