

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 521

H.P. 367

House of Representatives, February 11, 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 DiPIETRO of South Portland.

Cosponsored by Senator GILL of Cumberland and Senator PEARSON of Penobscot.

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STATE OF MAINE

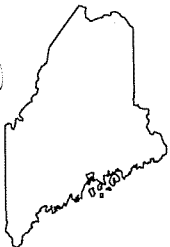
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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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**An Act to Improve Collections of Sales Taxes on Mail Order Sales.**

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

2  
36 MRSA §1754, sub-§11 is enacted to read:

4  
5 11. Solicitation of consumer market. Every seller of  
6 tangible personal property or taxable services who engages in  
7 regular or systematic solicitation of a consumer market in this  
8 State by the distribution of catalogs, periodicals, advertising  
9 fliers or other advertising; by print, radio or television; or by  
10 mail, telegraphy, telephone, computer data base, cable optic,  
11 microwave or other communication system.  
12

14 STATEMENT OF FACT

16 This bill enacts a provision similar to that recently  
17 enacted in several other states intended to encourage businesses  
18 that regularly solicit customers in this State to collect Maine  
sales tax.