

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

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Legislative Document

No. 949

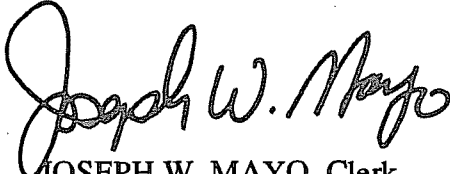
H.P. 697

House of Representatives, March 18, 1993

**An Act to Require That Sales Tax on Extended Warranties and Extended Protection Plans Be Paid at the Time of Sale.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative TARDY of Palmyra.

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

2

Sec. 1. 36 MRSA §1752, sub-§17-A, ¶F, as amended by PL 1989,  
4 c. 533, §§2 and 14, is further amended to read:

6

F. Custom computer programming, including, but not limited  
to, modification of a standard program; and

8

Sec. 2. 36 MRSA §1752, sub-§17-A, ¶G, as enacted by PL 1989,  
10 c. 533, §§3 and 14, is amended to read:

12

G. Rental of video tapes and video equipment; and

14

Sec. 3. 36 MRSA §1752, sub-§17-A, ¶H is enacted to read:

16

H. Sales of extended warranties or other forms of dealer  
protection plans.

18

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#### STATEMENT OF FACT

22

This bill adds sales of extended warranties and dealer  
protection plans to the list of services subject to sales tax.