

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)



116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

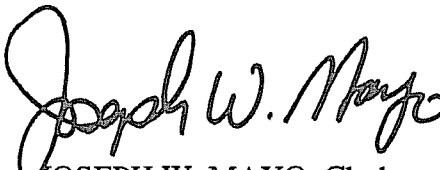
No. 1240

H.P. 916

House of Representatives, April 12, 1993

An Act to Increase the Stability of the State Sales Tax.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative NADEAU of Saco.

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

2
4 **Sec. 1.** 36 MRSA §1752, sub-§3-B, as amended by PL 1991, c.
846, §17, is repealed.

6 **Sec. 2.** 36 MRSA §1752, sub-§9-D is enacted to read:

8 9-D. Recreation and amusement services. "Recreation and
10 amusement services" means any admission fee, membership fee or
12 fee charged for the use of facilities or equipment that is paid
14 to a retailer for the purpose of enjoying any amusement facility,
16 place of amusement or form of entertainment. For the purposes of
18 this subsection, an admission fee is a price charged or specific
20 monetary contributions requested for entry into an event or for
22 use of a facility, including membership charges or dues paid for
24 multiple admissions or continuous admission over a period of
26 time. For the purposes of this subsection, amusement facilities,
28 places of amusement and forms of entertainment include but are
30 not limited to the following: boat excursions, skiing,
sight-seeing, balloon rides, aircraft rides not including rides
taken principally as a means of transporting passengers from one
location to another, rafting, shooting and archery ranges, golf,
country clubs, museums, art exhibits, zoos, bowling alleys,
motion picture theaters, commercial sports events, dance studios,
physical fitness facilities, amusement parks, sports and
recreation clubs, theatrical performances, carnivals, circuses,
fairs, concerts, billiard tables and billiard halls,
coin-operated amusement devices, aquariums, canoeing, historical
sites, night clubs, taverns, bottle clubs, dance halls and
racetracks.

32 **Sec. 3.** 36 MRSA §1752, sub-§17-A, ¶F, as amended by PL 1989,
34 c. 533, §§2 and 14, is further amended to read:

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

38 **Sec. 4.** 36 MRSA §1752, sub-§17-A, ¶G, as enacted by PL 1989,
40 c. 533, §§3 and 14, is amended to read:

42 G. Rental of video tapes and video equipment; and

44 **Sec. 5.** 36 MRSA §1752, sub-§17-A, ¶H is enacted to read:

46 H. Recreation and amusement services.

48 **Sec. 6.** 36 MRSA §1760, sub-§3, as amended by PL 1991, c. 824,
Pt. A, §73 is repealed.

50 **Sec. 7.** 36 MRSA §1760, sub-§14 is repealed.

52 **Sec. 8.** 36 MRSA §1760, sub-§34, as repealed and replaced by
PL 1981, c. 163, §4 is repealed.

