

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

## SECOND REGULAR SESSION-1994

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Legislative Document

No. 1711

S.P. 613

In Senate, January 11, 1994

**An Act Concerning Technical Changes to the Tax Laws.**

(EMERGENCY)

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Submitted by the Department of Administrative and Financial Services pursuant to Joint Rule 24.  
Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator SUMMERS of Cumberland.

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

4  
Whereas, delay in making technical changes to the tax laws  
6 would interfere with administration of those laws; and

8  
Whereas, legislative action is immediately necessary in  
order to ensure continued and efficient administration of the tax  
10 laws; and

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

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

20 **Sec. 1. 36 MRSA §1752, sub-§11, ¶B, as enacted by PL 1989, c.**  
22 **871, §5, is amended to read:**

24 B. "Retail sale" does not include:

26 (1) Any casual sale;

28 (2) Any sale by a personal representative in the  
settlement of an estate, unless the sale is made  
through a retailer, or unless the sale is made in the  
30 continuation or operation of a business;

32 (3) The sale, to a person engaged in the business of  
renting automobiles, of automobiles, integral parts of  
34 automobiles or accessories to automobiles, for rental  
or for use in an automobile rented, on a short-term  
36 basis; or

38 (4) The sale, to a person engaged in the business of  
renting video tapes and video equipment, of video tapes  
40 or video equipment for rental.

42 **Sec. 2. 36 MRSA §1760, sub-§35, as enacted by PL 1975, c. 279,**  
44 **is amended to read:**

46 **35. Seeing eye dogs. Sales of ~~goods and services which are~~**  
**tangible personal property and services essential for the care**  
48 **and maintenance of seeing eye dogs ~~which are~~ used to aid any**  
**blind person.**



