

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 53

S.P. 22

In Senate, January 12, 1995

An Act to Exempt Business Furniture from the Recycling Assistance Fee.

Reference to the Committee on Natural Resources suggested and ordered printed.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS
Secretary of the Senate

Presented by Senator LORD of York.

Cosponsored by Representative McALEVEY of Waterboro and

Representatives: AHEARNE of Madawaska, GOULD of Greenville, KNEELAND of Easton,
LOOK of Jonesboro, MARSHALL of Eliot, MURPHY of Berwick.

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

2

Sec. 1. 36 MRSA §4832, sub-§2, as amended by PL 1991, c. 546,
4 §31, is further amended to read:

6

2. Exemption. Transactions that, under the laws of this
State, are not subject to taxation in accordance with Part 3 are
8 exempt from the fee imposed by subsection 1. Sales of any items
that occur as part of a sale of a trailer, a mobile home or any
10 motorized vehicle are exempt from the fee imposed by subsection
1. Sales of any items to be used in the business of a purchaser
12 are exempt from the fee imposed by subsection 1.

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STATEMENT OF FACT

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This bill exempts from the recycling assistance fee office
18 furniture and other furniture or equipment used by a business,
such as displays, shelving and the like, used in the presentation
20 or conduction of that business's operation.