

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 163

S.P. 75

In Senate, January 20, 1995

**An Act to Clarify What Machinery and Equipment Used in Business Are
Tax Exempt.**

Reference to the Committee on Taxation 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 FERGUSON of Oxford.
Cosponsored by Senators: ABROMSON of Cumberland, CIANCHETTE of Somerset, HALL
of Piscataquis, LORD of York, PINGREE of Knox, SMALL of Sagadahoc, Representatives:
BARTH of Bethel, HEESCHEN of Wilton.

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

2
4 **Sec. 1. 36 MRSA §1760, sub-§31**, as amended by PL 1989, c. 501,
Pt. B, §§4 and 5, is further amended to read:

6 **31. Machinery and equipment.** Sales of machinery and
equipment for use by the purchaser ~~directly--and--primarily~~ in
8 either the production of tangible personal property, which
property is intended to be sold or leased ultimately for final
10 use or consumption, or the production of tangible personal
property pursuant to a contract with the United States Government
12 or any agency thereof.

14
16 **STATEMENT OF FACT**

18 This bill broadens the definition of machinery and equipment
in the sales, storage and use tax exemptions.