MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 550

S.P. 207

In Senate, February 14, 1995

An Act to Clarify the Sales Tax Law Applicable to Packaging.

Reference to the Committee on Taxation suggested and ordered printed.

MAY M. ROSS

Secretary of the Senate

Presented by Senator CARPENTER of York. Cosponsored by Senator: LORD of York, Representatives: GIERINGER of Portland, MORRISON of Bangor, O'NEAL of Limestone, TAYLOR of Cumberland.

2 Sec. 1. 36 MRSA §1760, sub-§12-A, as enacted by PL 1989, c. 871, §11, is amended to read: 4 6 12-A. Packaging materials. Sales of containers, boxes, crates, bags, cores, twines, tapes, bindings, wrappings, labels and other packing, packaging and shipping materials to persons 8 for--use--in--packing,--packaging-or--shipping--tangible--personal 10 property-sold-by-them-or-on-which-they-have-performed-the-service of---cleaning,---pressing,---dyeing,---washing,---repairing---or reconditioning -- in -- their -- regular -- course -- of -- business -- that -- are 12 transferred-to-the-pessession-of-the-purchaser-of-that-tangible 14 personal-property+: 16 A. Persons engaged in the business of packing, packaging, shipping or transporting tangible personal property; or 18 B. Persons for use in packing, packaging or shipping tangible personal property sold by them or on which they 20 have performed the service of cleaning, pressing, dyeing, 22 washing, repairing or reconditioning in their regular course of business that are transferred to the possession of the 24 purchaser of that tangible personal property. 26

STATEMENT OF FACT

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This bill clarifies that the existing sales tax exemption for packaging materials is applicable to purchases of these materials by moving companies for use in their regular course of business.