



117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 657

H.P. 476

House of Representatives, February 28, 1995

An Act to Enhance Business along the Maine and New Hampshire Border.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative MURPHY of Berwick. Cosponsored by Representatives: CHICK of Lebanon, DiPIETRO of South Portland, FARNUM of South Berwick, HICHBORN of LaGrange, Senator: CAREY of Kennebec.

	Be it enacted by the People of the State of Maine as follows:
2	
	Sec. 1. 36 MRSA §1811, as amended by PL 1993, c. 701, §§6 and
4	7 and affected by $\S10$, is further amended by adding at the end a
	new paragraph to read:
б	
	This section does not apply to the retail sale of tangible
8	personal property and taxable services within 10 miles of the
	border between Maine and New Hampshire. In the event of dispute,
10	the assessor shall determine whether a sale or service is taxable.
12	
	STATEMENT OF FACT
14	
	This bill eliminates the sales tax on goods and services
16	sold within 10 miles of the border between Maine and New
	Hampshire border.

.

Page 1-LR1641(1) L.D.657