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Legislative Document

No. 806

H.P. 596

House of Representatives, March 14, 1995

An Act to Eliminate the Sales Tax Exemption for Certain Property Purchased by Out-of-State Purchasers.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative VOLENIK of Sedgwick. Cosponsored by Representatives: ETNIER of Harpswell, JOHNSON of South Portland, JONES of Bar Harbor, McALEVEY of Waterboro, RICHARDSON of Portland, TRIPP of Topsham.

-	Be it enacted by the People of the State of Maine as follows:
2 4	Sec. 1. 36 MRSA §1752, sub-§11, ¶A, as enacted by PL 1989, c. 871, §5, is amended to read:
б	A. "Retail sale" includes:
8	(1) Conditional sales, installment lease sales and any other transfer of tangible personal property when the
10	title is retained as security for the payment of the purchase price and is intended to be transferred later;
12	and
14	(2) Sale of products for internal human consumption to a person for resale through coin-operated vending
16	machines when sold to a retailer whose gross receipts from the retail sale of tangible personal property
18	derived through sales from vending machines are more than 50% of the retailer's gross receipts. The tax
20	must be paid by the retailer to the State. ; and
22	(3) Sale of products to purchasers not residing in the State.
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26	Sec. 2. 36 MRSA §1760, sub-§23, as repealed and replaced by PL 1993. c. 395, §15, is repealed.
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30	Sec. 3. 36 MRSA §1760, sub-§25, as amended by PL 1991, c. 546, §21, is repealed.
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34	Sec. 4. 36 MRSA §1760, sub-§25-A, as enacted by PL 1991, c. 846. §22, is repealed.
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38	STATEMENT OF FACT
40	This bill repeals the sales tax exemptions for property purchased in the State by residents of another state.

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