

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 807

H.P. 597

House of Representatives, March 14, 1995

An Act to Expand the Definition of "Taxable Services."

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative VOLENIK of Sedgwick.
Cosponsored by Representatives: BERRY of Livermore, GREEN of Monmouth, JOHNSON of South Portland, LEMAIRE of Lewiston, RICHARDSON of Portland, TRIPP of Topsham.

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

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Sec. 1. 36 MRSA §1752, sub-§17-A, ¶G, as amended by PL 1993, c. 701, §4, is further amended to read:

G. Rental of video tapes and video equipment; and

Sec. 2. 36 MRSA §1752, sub-§17-A, ¶H, as enacted by PL 1993, c. 701, §5, is amended to read:

H. Rental or lease of an automobile for more than one year; and

Sec. 3. 36 MRSA §1752, sub-§17-A, ¶I is enacted to read:

I. Unless specifically exempted, all other services sold to the general public or other businesses, including but not limited to amusements, recreation, personal services, business and professional services, engineering, accounting, legal services, lobbying services, telephone answering and security.

STATEMENT OF FACT

Under current law, sales tax applies to the value of taxable services sold at retail. This bill expands the definition of "taxable services."