

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 1070

H.P. 773

House of Representatives, March 28, 1995

An Act Regarding Application of the Sales and Use Tax to the Graphics Industry.

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 Speaker GWADOSKY of Fairfield.

Cosponsored by Representatives: CAMERON of Rumford, DAGGETT of Augusta, DORE of Auburn, GREEN of Monmouth, HEESCHEN of Wilton, JACQUES of Waterville, JOSEPH of Waterville, MADORE of Augusta, MITCHELL of Vassalboro, POULIN of Oakland, TRIPP of Topsham, TUTTLE of Sanford, VIGUE of Winslow, Senators: BUSTIN of Kennebec, CIANCHETTE of Somerset.

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

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

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

This subsection applies to color separations sold to purchasers who intend to resell the color separations. It also applies to computers, color separation equipment and other equipment and machinery used in the production of color separations, whether or not this equipment comes in direct contact with the products that are produced.

STATEMENT OF FACT

This bill exempts products used to produce color separations and the sale of color separations from the sales and use tax.