



118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 345

H.P. 281

House of Representatives, January 23, 1997

An Act to Eliminate the Sales Tax on the Sale of Hay and Animal Bedding.

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative DEXTER of Kingfield.

Cosponsored by Senators: LIBBY of York, RUHLIN of Penobscot and Representatives: BUCK of Yarmouth, FOSTER of Gray, KERR of Old Orchard Beach, KNEELAND of Easton, NICKERSON of Turner, Senator: HARRIMAN of Cumberland. **Emergency preamble. Whereas,** Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, hay is currently tax-exempt if it is used in agricultural production; and

Whereas, this legislation will exempt hay and organic bedding materials used to care for farm animals; and

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Whereas, the season for purchasing hay will terminate before the 90-day period required for legislation to take effect; and

14 Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of 16 Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and 18 safety; now, therefore,

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

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78. Hay and animal bedding materials. Sales of hay and

Sec. 1. 36 MRSA §1760, sub-§78 is enacted to read:

organic bedding materials for farm animals. 26

Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.

SUMMARY

This bill exempts the sale of hay and organic bedding materials such as wood shavings and sawdust from the sales tax when these materials are used to care for farm animals. Sales of these materials for pets, such as hamsters and gerbils, would still be subject to tax. Currently, these materials are exempt only when used in agricultural production.