

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1139

H.P. 834

House of Representatives, February 20, 1997

**An Act to Allow Certain First-year Farmers and Persons Who Fish  
Commercially Tax-exempt Status.**

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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 JOY of Crystal.

Cosponsored by Representatives: BRAGDON of Bangor, BRUNO of Raymond, JOYCE of Biddeford, PINKHAM of Lamoine, Senator: KIEFFER of Aroostook.

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

4 Sec. 1. 36 MRSA §1955-D is enacted to read:

6 §1955-D. Qualifications for exemption

8 A person qualifying for an exemption under this Part as a  
10 farmer or a person who fishes commercially may receive an  
12 exemption during the 1st year of operation upon certification by  
14 the municipal tax assessor that the person is actually engaged in  
16 farming or fishing to the extent necessary to qualify for the  
18 exemption.

20 SUMMARY

22 This bill allows a person doing business farming or fishing  
24 to receive a sales tax exemption during the first year of  
operation if the municipal tax assessor certifies that the person  
is actually engaged in that business. Currently, such a person  
may not receive the exemption until the person has filed a  
Schedule C form retrospectively after the first year of business  
operation.